AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	17 870 294	5 046 060	28.2%	4 503 710	25.2%	9 549 771	53.4%	4 466 328	88.4%	.8%
Property rates	2 801 286	795 345	28.4%	623 474	22.3%	1 418 819	50.6%	499 075	56.9%	24.9%
Property rates - penalties and collection charges	-	2 751	-	-	-	2 751	-	1	-	(100.0%)
Service charges - electricity revenue	4 671 417	1 157 521	24.8%	980 168	21.0%	2 137 689	45.8%	1 548 261	182.5%	(36.7%)
Service charges - water revenue	1 623 474	386 417	23.8%	418 174	25.8%	804 591	49.6%	166 291	27.5%	151.5%
Service charges - sanitation revenue	562 634	130 549	23.2%	113 936	20.3%	244 485	43.5%	104 343	41.3%	9.2%
Service charges - refuse revenue	594 657	148 482	25.0%	151 910	25.5%	300 393	50.5%	123 145	43.5%	23.4%
Service charges - other	3 273	3 268	99.8%	3 532	107.9%	6 799	207.7%	966	1 856.7%	265.5%
Rental of facilities and equipment	46 102	9 035	19.6%	11 476	24.9%	20 511	44.5%	6 197	19.5%	85.2%
Interest earned - external investments	148 702	20 351	13.7%	37 485	25.2%	57 836	38.9%	25 832	37.1%	45.1%
Interest earned - outstanding debtors	616 036	166 022	27.0%	178 777	29.0%	344 799	56.0%	145 893	73.0%	22.5%
Dividends received	198	-	-	548	276.7%	548	276.7%	19	2 325.1%	2 793.8%
Fines	227 237	12 809	5.6%	16 678	7.3%	29 488	13.0%	8 903	15.0%	87.3%
Licences and permits	40 509	56 878	140.4%	53 345	131.7%	110 223	272.1%	18 839	42.2%	183.2%
Agency services	258 843	16 253	6.3%	7 076	2.7%	23 330	9.0%	42 524	30.1%	(83.4%)
Transfers recognised - operational	5 896 505	2 055 364	34.9%	1 840 152	31.2%	3 895 516	66.1%	1 665 596	67.2%	10.5%
Other own revenue	352 222	79 848	22.7%	65 566	18.6%	145 413	41.3%	109 943	30.2%	(40.4%)
Gains on disposal of PPE	27 201	5 168	19.0%	1 412	5.2%	6 580	24.2%	501	4.8%	181.8%
Operating Expenditure	19 176 749	3 402 478	17.7%	4 040 137	21.1%	7 442 615	38.8%	3 183 908	31.2%	26.9%
Employee related costs	5 620 883	1 147 859	20.4%	1 231 831	21.9%	2 379 690	42.3%	1 247 448	44.5%	(1.3%)
Remuneration of councillors	360 674	79 019	21.9%	74 231	20.6%	153 250	42.5%	78 639	41.4%	(5.6%)
Debt impairment	1 400 710	(947)	(.1%)	69 545	5.0%	68 598	4.9%	35 228	2.6%	97.4%
Depreciation and asset impairment	2 087 084	40 654	1.9%	133 299	6.4%	173 953	8.3%	128 207	15.1%	4.0%
Finance charges	184 859	68 980	37.3%	126 190	68.3%	195 170	105.6%	34 098	22.2%	270.1%
Bulk purchases	4 707 731	1 292 270	27.4%	1 237 394	26.3%	2 529 663	53.7%	747 135	29.7%	65.6%
Other Materials	469 829	36 682	7.8%	86 681	18.4%	123 363	26.3%	66 850	24.5%	29.7%
Contracted services	1 904 191	280 152	14.7%	550 650	28.9%	830 802	43.6%	359 629	39.2%	53.1%
Transfers and grants	586 127	85 602	14.6%	134 971	23.0%	220 572	37.6%	151 184	36.3%	(10.7%)
Other expenditure	1 812 682	372 527	20.6%	395 278	21.8%	767 805	42.4%	335 489	28.6%	17.8%
Loss on disposal of PPE	41 978	(318)	(.8%)	67	.2%	(251)	(.6%)	-	-	(100.0%)
Surplus/(Deficit)	(1 306 455)	1 643 582		463 573		2 107 155		1 282 420		
Transfers recognised - capital	2 340 083	508 267	21.7%	410 353	17.5%	918 621	39.3%	424 066	31.4%	(3.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	43 704	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 077 332	2 151 849		873 927		3 025 776		1 706 486		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 077 332	2 151 849		873 927		3 025 776		1 706 486		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 077 332	2 151 849		873 927		3 025 776		1 706 486		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 077 332	2 151 849		873 927		3 025 776		1 706 486		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	3 333 575	537 331	16.1%	693 507	20.8%	1 230 839	36.9%	630 341	34.6%	10.0%
National Government	2 584 779	479 481	18.6%	577 429	22.3%	1 056 910	40.9%	547 917	38.2%	5.4%
Provincial Government	2 270	-	-	-	-	-	-	-	-	-
District Municipality	43 104	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 630 153	479 481	18.2%	577 429	22.0%	1 056 910	40.2%	547 917	37.6%	5.4%
Borrowing	153 224	9 319	6.1%	32 482	21.2%	41 801	27.3%	21 753	19.0%	49.3%
Internally generated funds	550 198	43 466	7.9%	83 596	15.2%	127 062	23.1%	60 626	21.6%	37.9%
Public contributions and donations	-	5 065	-	-	-	5 065	-	45	1.6%	(100.0%)
Capital Expenditure Standard Classification	3 333 575	537 331	16.1%	693 507	20.8%	1 230 839	36.9%	630 341	34.6%	10.0%
Governance and Administration	215 356	33 391	15.5%	40 124	18.6%	73 515	34.1%	9 067	14.6%	342.5%
Executive & Council	44 968	14 738	32.8%	11 990	26.7%	26 728	59.4%	1 048	2.0%	1 043.7%
Budget & Treasury Office	170 059	3 821	2.2%	4 662	2.7%	8 483	5.0%	149	2.9%	3 029.2%
Corporate Services	330	14 832	4 501.4%	23 472	7 123.6%	38 304	11 625.0%	7 869	6 695.0%	198.3%
Community and Public Safety	261 313	17 973	6.9%	33 993	13.0%	51 966	19.9%	21 572	18.6%	57.6%
Community & Social Services	132 144	7 845	5.9%	19 182	14.5%	27 027	20.5%	10 839	25.7%	77.0%
Sport And Recreation	82 777	9 115	11.0%	12 346	14.9%	21 461	25.9%	10 067	18.8%	22.6%
Public Safety	42 979	1 009	2.3%	2 464	5.7%	3 474	8.1%	336	7.8%	634.1%
Housing	743	-	-	-	-	-	-	331	3.3%	(100.0%)
Health	2 670	4	.2%	-	-	4	.2%	-	-	-
Economic and Environmental Services	828 001	129 309	15.6%	182 300	22.0%	311 610	37.6%	212 072	43.9%	(14.0%)
Planning and Development	119 205	27 828	23.3%	18 761	15.7%	46 590	39.1%	24 835	28.3%	(24.5%)
Road Transport	706 095	101 481	14.4%	163 503	23.2%	264 984	37.5%	187 237	47.3%	(12.7%)
Environmental Protection	2 700	0	-	36	1.3%	36	1.3%	-	-	(100.0%)
Trading Services	1 920 651	356 137	18.5%	436 821	22.7%	792 958	41.3%	386 639	35.0%	13.0%
Electricity	282 206	51 358	18.2%	64 183	22.7%	115 541	40.9%	45 501	27.3%	41.1%
Water	1 014 386	217 677	21.5%	278 558	27.5%	496 235	48.9%	271 360	41.2%	2.7%
Waste Water Management	545 927	74 366	13.6%	88 237	16.2%	162 603	29.8%	60 267	24.3%	46.4%
Waste Management	78 132	12 735	16.3%	5 843	7.5%	18 578	23.8%	9 511	19.4%	(38.6%)
Other	108 255	520	.5%	269	.2%	789	.7%	992	2.8%	(72.9%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	18 393 184	5 389 540	29.3%	5 058 793	27.5%	10 448 334	56.8%	4 812 078	57.2%	5.1%
Property rates, penalties and collection charges	2 342 115	547 576	23.4%	564 904	24.1%	1 112 481	47.5%	493 167	45.6%	14.5%
Service charges	6 248 614	1 461 590	23.4%	1 364 307	21.8%	2 825 897	45.2%	1 195 876	38.1%	14.1%
Other revenue	818 091	429 845	52.5%	498 806	61.0%	928 651	113.5%	485 262	133.9%	2.8%
Government - operating	5 893 134	2 142 695	36.4%	1 841 138	31.2%	3 983 832	67.6%	1 790 715	68.9%	2.8%
Government - capital	2 479 921	739 095	29.8%	724 587	29.2%	1 463 681	59.0%	751 549	64.6%	(3.6%)
Interest	611 111	68 740	11.2%	65 051	10.6%	133 791	21.9%	95 508	41.4%	(31.9%)
Dividends	198	-	-	-	-	-	-	-	-	-
Payments	(15 808 217)	(3 700 211)	23.4%	(3 811 265)	24.1%	(7 511 476)	47.5%	(3 553 347)	48.4%	7.3%
Suppliers and employees	(14 992 785)	(3 587 857)	23.9%	(3 642 481)	24.3%	(7 230 338)	48.2%	(3 450 995)	50.1%	5.5%
Finance charges	(230 357)	(50 367)	21.9%	(39 241)	17.0%	(89 608)	38.9%	(29 281)	18.0%	34.0%
Transfers and grants	(585 076)	(61 987)	10.6%	(129 543)	22.1%	(191 530)	32.7%	(73 071)	19.9%	77.3%
Net Cash from/(used) Operating Activities	2 584 967	1 689 329	65.4%	1 247 528	48.3%	2 936 857	113.6%	1 258 731	108.6%	(.9%)
Cash Flow from Investing Activities										
Receipts	88 380	30 729	34.8%	511 872	579.2%	542 601	613.9%	(235 911)	65.6%	(317.0%)
Proceeds on disposal of PPE	22 500	45 159	200.7%	1 717	7.6%	46 876	208.3%	89	48.3%	1 829.6%
Decrease in non-current debtors	15 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	50 880	(14 430)	(28.4%)	510 155	1 002.7%	495 725	974.3%	(236 000)	1 826.5%	(316.2%)
Payments	(3 290 982)	(537 582)	16.3%	(716 959)	21.8%	(1 254 541)	38.1%	(527 403)	27.6%	35.9%
Capital assets	(3 290 982)	(537 582)	16.3%	(716 959)	21.8%	(1 254 541)	38.1%	(527 403)	27.6%	35.9%
Net Cash from/(used) Investing Activities	(3 202 602)	(506 853)	15.8%	(205 087)	6.4%	(711 940)	22.2%	(763 314)	21.0%	(73.1%)
Cash Flow from Financing Activities										
Receipts	160 746	186	.1%	943	.6%	1 129	.7%	55	1.7%	1 608.7%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	153 224	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7 522	186	2.5%	943	12.5%	1 129	15.0%	55	44.8%	1 608.7%
Payments	(72 828)	(52 822)	72.5%	(31 640)	43.4%	(84 462)	116.0%	(19 657)	48.6%	61.0%
Repayment of borrowing	(72 828)	(52 822)	72.5%	(31 640)	43.4%	(84 462)	116.0%	(19 657)	48.6%	61.0%
Net Cash from/(used) Financing Activities	87 918	(52 635)	(59.9%)	(30 697)	(34.9%)	(83 332)	(94.8%)	(19 602)	(39.9%)	56.6%
Net Increase/(Decrease) in cash held	(529 717)	1 129 840	(213.3%)	1 011 744	(191.0%)	2 141 584	(404.3%)	475 815	3 841.9%	112.6%
Cash/cash equivalents at the year begin:	1 441 357	1 161 520	80.6%	2 243 587	155.7%	1 161 520	80.6%	2 802 714	98.1%	(19.9%)
Cash/cash equivalents at the year end:	911 639	2 291 360	251.3%	3 255 331	357.1%	3 303 104	362.3%	3 278 529	286.6%	(.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	132 486	4.6%	85 906	3.0%	71 926	2.5%	2 566 631	89.8%	2 856 950	21.4%	-	-	74 594	2.6%
Trade and Other Receivables from Exchange Transactions - Electricity	201 129	13.8%	76 070	5.2%	64 996	4.5%	1 115 285	76.5%	1 457 481	10.9%	-	-	4 348	.3%
Receivables from Non-exchange Transactions - Property Rates	181 699	6.3%	163 165	5.7%	89 375	3.1%	2 441 865	84.9%	2 876 104	21.5%	-	-	78 490	2.7%
Receivables from Exchange Transactions - Waste Water Management	33 108	3.3%	27 318	2.7%	22 329	2.2%	933 692	91.9%	1 016 448	7.6%	-	-	21 396	2.1%
Receivables from Exchange Transactions - Waste Management	39 842	4.4%	27 129	3.0%	25 885	2.8%	817 869	89.8%	910 725	6.8%	-	-	22 116	2.4%
Receivables from Exchange Transactions - Property Rental Debtors	3 925	25.3%	2 843	18.3%	572	3.7%	8 154	52.6%	15 495	.1%	-	-	35	.2%
Interest on Arrear Debtor Accounts	33 063	2.4%	25 566	1.8%	26 734	1.9%	1 297 459	93.8%	1 382 821	10.3%	-	-	83 877	6.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(175 663)	(6.1%)	104 956	3.7%	65 742	2.3%	2 861 875	100.2%	2 856 910	21.4%	-	-	24 827	.9%
Total By Income Source	449 590	3.4%	512 953	3.8%	367 559	2.7%	12 042 830	90.1%	13 372 934	100.0%	-	-	309 682	2.3%
Debtors Age Analysis By Customer Group														
Organs of State	60 300	4.3%	35 106	2.5%	30 664	2.2%	1 279 387	91.0%	1 405 457	10.5%	-	-	50 809	3.6%
Commercial	131 725	8.3%	118 769	7.5%	67 180	4.2%	1 271 169	80.0%	1 588 843	11.9%	-	-	30 096	1.9%
Households	171 482	2.1%	272 384	3.4%	213 269	2.6%	7 437 440	91.9%	8 094 575	60.5%	-	-	228 020	2.8%
Other	86 083	3.8%	86 695	3.8%	56 447	2.5%	2 054 834	90.0%	2 284 058	17.1%	-	-	758	-
Total By Customer Group	449 590	3.4%	512 953	3.8%	367 559	2.7%	12 042 830	90.1%	13 372 934	100.0%	-	-	309 682	2.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	336 826	6.3%	283 930	5.3%	282 492	5.3%	4 453 146	83.1%	5 356 393	62.5%
Bulk Water	17 131	1.2%	66 893	4.5%	21 278	1.4%	1 375 532	92.9%	1 480 834	17.3%
PAYE deductions	34 124	57.5%	3 675	6.2%	277	.5%	21 286	35.9%	59 362	.7%
VAT (output less input)	2 477	11.9%	2 151	10.3%	1 894	9.1%	14 330	68.7%	20 852	.2%
Pensions / Retirement	23 668	100.0%	-	-	-	-	0	-	23 668	.3%
Loan repayments	28 921	55.7%	-	-	-	-	22 973	44.3%	51 895	.6%
Trade Creditors	202 724	24.1%	17 031	2.0%	57 641	6.9%	562 230	67.0%	839 627	9.8%
Auditor-General	8 064	46.4%	4 790	27.6%	1 928	11.1%	2 595	14.9%	17 378	.2%
Other	74 057	10.2%	9 628	1.3%	17 578	2.4%	623 788	86.0%	725 050	8.5%
Total	727 992	8.5%	388 097	4.5%	383 089	4.5%	7 075 880	82.5%	8 575 058	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	507 711	172 300	33.9%	95 845	18.9%	268 145	52.8%	149 939	41.8%	(36.1%)
Property rates	90 658	33 161	36.6%	(6 664)	(7.4%)	26 497	29.2%	12 577	18.4%	(153.0%)
Property rates - penalties and collection charges	-	2 751	-	-	-	2 751	-	-	-	-
Service charges - electricity revenue	36 458	2 436	6.7%	7 644	21.0%	10 080	27.6%	6 482	43.1%	17.9%
Service charges - water revenue	38 800	5 553	14.3%	1 209	3.1%	6 762	17.4%	927	31.7%	30.5%
Service charges - sanitation revenue	5 599	643	11.5%	1 932	34.5%	2 575	46.0%	1 673	36.2%	15.5%
Service charges - refuse revenue	10 787	605	5.6%	1 827	16.9%	2 433	22.6%	3 620	61.5%	(49.5%)
Service charges - other	-	2 051	-	1	-	2 052	-	619	-	(99.9%)
Rental of facilities and equipment	-	258	-	433	-	690	-	302	46.6%	43.4%
Interest earned - external investments	2 775	858	30.9%	1 716	61.8%	2 575	92.8%	-	32.6%	(100.0%)
Interest earned - outstanding debtors	27 693	1 492	5.4%	7 660	27.7%	9 152	33.0%	6 630	103.2%	15.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	31	3 007	9 551.4%	690	2 191.6%	3 697	11 743.0%	285	28.9%	142.1%
Licences and permits	2	674	31 994.6%	-	-	674	31 994.6%	77	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	274 088	118 598	43.3%	77 517	28.3%	196 115	71.6%	115 784	45.0%	(33.1%)
Other own revenue	17 738	213	1.2%	1 760	9.9%	1 973	11.1%	963	69.9%	82.8%
Gains on disposal of PPE	3 081	-	-	120	3.9%	120	3.9%	1	-	17 246.6%
Operating Expenditure	454 554	150 781	33.2%	113 459	25.0%	264 240	58.1%	50 377	26.8%	125.2%
Employee related costs	101 624	39 690	39.1%	44 767	44.1%	84 457	83.1%	36 308	48.9%	23.3%
Remuneration of councillors	18 392	4 106	22.3%	4 216	22.9%	8 323	45.3%	2 427	36.2%	73.7%
Debt impairment	51 539	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 221	-	-	-	-	-	-	-	-	-
Finance charges	523	-	-	-	-	-	-	-	-	-
Bulk purchases	66 076	24 772	37.5%	16 693	25.3%	41 465	62.8%	24	6.5%	68 603.6%
Other Materials	38 501	574	1.5%	3 225	8.4%	3 799	9.9%	1 936	26.6%	66.6%
Contracted services	48 013	42 348	88.2%	26 141	54.4%	68 489	142.6%	2 993	49.6%	773.3%
Transfers and grants	1 018	-	-	-	-	-	-	35	-	(100.0%)
Other expenditure	45 671	39 291	86.0%	18 416	40.3%	57 707	126.4%	6 653	20.8%	176.8%
Loss on disposal of PPE	41 978	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	53 157	21 519		(17 614)		3 906		99 562		
Transfers recognised - capital	85 550	39 818	46.5%	20 804	24.3%	60 622	70.9%	1	-	2 144 642.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 708	61 337		3 190		64 528		99 563		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	138 708	61 337		3 190		64 528		99 563		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 708	61 337		3 190		64 528		99 563		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 708	61 337		3 190		64 528		99 563		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	134 986	53 027	39.3%	36 157	26.8%	89 184	66.1%	33 854	71.2%	6.8%
National Government	124 025	53 027	42.8%	36 157	29.2%	89 184	71.9%	33 854	75.1%	6.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 025	53 027	42.8%	36 157	29.2%	89 184	71.9%	33 854	75.1%	6.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 961	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	134 986	53 027	39.3%	36 157	26.8%	89 184	66.1%	33 854	71.2%	6.8%
Governance and Administration	7 197	-	-	-	-	-	-	-	-	-
Executive & Council	22	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 174	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 142	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	21 142	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 059	-	-	-	-	-	-	18 915	82.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	28 059	-	-	-	-	-	-	18 915	82.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	78 588	53 027	67.5%	36 157	46.0%	89 184	113.5%	14 939	86.2%	142.0%
Electricity	9 650	6 626	68.7%	12 525	129.8%	19 152	198.5%	4 557	354.8%	174.9%
Water	39 674	46 401	117.0%	23 632	59.6%	70 032	176.5%	10 382	73.7%	127.6%
Waste Water Management	27 158	-	-	-	-	-	-	-	-	-
Waste Management	2 106	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	537 542	165 850	30.9%	176 005	32.7%	341 855	63.6%	174 466	63.6%	.9%
Property rates, penalties and collection charges	60 741	25 225	41.5%	5 375	8.8%	30 600	50.4%	4 374	29.6%	22.9%
Service charges	35 587	13 728	38.6%	6 822	19.2%	20 550	57.7%	7 673	52.4%	(11.1%)
Other revenue	17 508	8 329	47.6%	9 759	55.7%	18 089	103.3%	10 252	259.7%	(4.8%)
Government - operating	274 088	118 569	43.3%	93 833	34.2%	212 402	77.5%	88 747	74.5%	5.7%
Government - capital	128 289	-	-	60 216	46.9%	60 216	46.9%	60 887	48.3%	(1.1%)
Interest	21 330	-	-	-	-	-	-	2 533	28.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(360 594)	(127 238)	35.3%	(133 115)	36.9%	(260 353)	72.2%	(98 408)	61.8%	35.3%
Suppliers and employees	(359 054)	(127 238)	35.4%	(132 846)	37.0%	(260 085)	72.4%	(98 408)	62.0%	35.0%
Finance charges	(523)	-	-	(269)	51.4%	(269)	51.4%	-	-	(100.0%)
Transfers and grants	(1 018)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	176 948	38 612	21.8%	42 890	24.2%	81 502	46.1%	76 057	66.5%	(43.6%)
Cash Flow from Investing Activities										
Receipts	-	39 818	-	-	-	39 818	-	-	249.3%	-
Proceeds on disposal of PPE	-	39 818	-	-	-	39 818	-	-	6 370.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(134 986)	(44 708)	33.1%	-	-	(44 708)	33.1%	(33 853)	71.2%	(100.0%)
Capital assets	(134 986)	(44 708)	33.1%	-	-	(44 708)	33.1%	(33 853)	71.2%	(100.0%)
Net Cash from/(used) Investing Activities	(134 986)	(4 890)	3.6%	-	-	(4 890)	3.6%	(33 853)	47.5%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	41 962	33 722	80.4%	42 890	102.2%	76 612	182.6%	42 205	100.0%	1.6%
Cash/cash equivalents at the year begin:	48 630	11 637	23.9%	45 359	93.3%	11 637	23.9%	26 214	163.4%	73.0%
Cash/cash equivalents at the year end:	90 592	45 359	50.1%	88 249	97.4%	88 249	97.4%	68 418	101.1%	29.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	588	4.3%	394	2.9%	225	1.6%	12 511	91.2%	13 719	2.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 899	18.1%	1 517	9.5%	683	4.3%	10 954	68.2%	16 053	2.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 346	5.1%	61 358	27.5%	20 962	9.4%	129 118	58.0%	222 783	36.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 120	2.0%	968	1.8%	925	1.7%	52 313	94.6%	55 327	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 176	2.5%	1 084	2.3%	1 049	2.2%	43 989	93.0%	47 298	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	643	.2%	706	.3%	593	.2%	256 795	99.2%	258 736	42.1%	-	-	-	-
Total By Income Source	17 772	2.9%	66 028	10.8%	24 437	4.0%	505 679	82.4%	613 916	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 497	7.5%	4 055	8.7%	3 514	7.5%	35 644	76.3%	46 710	7.6%	-	-	-	-
Commercial	2 862	3.8%	2 618	3.5%	2 404	3.2%	67 067	89.5%	74 952	12.2%	-	-	-	-
Households	7 249	3.4%	38 819	18.3%	14 439	6.8%	151 331	71.4%	211 837	34.5%	-	-	-	-
Other	4 164	1.5%	20 536	7.3%	4 080	1.5%	251 637	89.7%	280 417	45.7%	-	-	-	-
Total By Customer Group	17 772	2.9%	66 028	10.8%	24 437	4.0%	505 679	82.4%	613 916	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18 652	85.3%	3 213	14.7%	-	-	-	-	21 865	70.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 379	100.0%	-	-	-	-	-	-	9 379	30.0%
Total	28 031	89.7%	3 213	10.3%	-	-	-	-	31 244	100.0%

Contact Details

Municipal Manager	Mr Dlamini M	017 843 4038
Financial Manager	Mr G Mnisi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	677 378	192 718	28.5%	169 278	25.0%	361 996	53.4%	161 423	51.3%	4.9%
Property rates	109 013	27 406	25.1%	27 503	25.2%	54 909	50.4%	25 565	51.3%	7.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 869	56 387	25.6%	50 273	22.9%	106 660	48.5%	49 164	47.3%	2.3%
Service charges - water revenue	59 338	16 636	28.0%	12 952	21.8%	29 588	49.9%	17 427	54.1%	(25.7%)
Service charges - sanitation revenue	31 432	7 806	24.8%	8 234	26.2%	16 040	51.0%	6 951	51.8%	18.5%
Service charges - refuse revenue	26 337	6 693	25.4%	6 712	25.5%	13 405	50.9%	5 943	45.5%	12.9%
Service charges - other	-	-	-	-	-	-	-	46	2 315.1%	(100.0%)
Rental of facilities and equipment	2 132	547	25.7%	496	23.3%	1 043	48.9%	495	40.8%	.3%
Interest earned - external investments	1 325	499	37.7%	377	28.4%	876	66.1%	469	43.0%	(19.8%)
Interest earned - outstanding debtors	26 135	6 620	25.3%	7 412	28.4%	14 032	53.7%	4 996	50.7%	48.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 688	42	.6%	91	1.4%	133	2.0%	2	-	4 495.5%
Licences and permits	4 426	976	22.1%	538	12.2%	1 515	34.2%	957	24.3%	(43.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	161 319	64 248	39.8%	50 621	31.4%	114 869	71.2%	44 928	73.4%	12.7%
Other own revenue	14 363	4 703	32.7%	3 152	21.9%	7 856	54.7%	4 093	23.8%	(23.0%)
Gains on disposal of PPE	15 000	153	1.0%	918	6.1%	1 071	7.1%	387	5.0%	136.9%
Operating Expenditure	849 147	136 131	16.0%	319 470	37.6%	455 601	53.7%	207 825	42.6%	53.7%
Employee related costs	203 103	49 505	24.4%	51 556	25.4%	101 061	49.8%	44 690	49.9%	15.4%
Remuneration of councillors	15 408	3 546	23.0%	3 553	23.1%	7 099	46.1%	3 363	46.7%	5.7%
Debt impairment	82 502	-	-	35 160	42.6%	35 160	42.6%	-	-	(100.0%)
Depreciation and asset impairment	94 303	-	-	39 680	42.1%	39 680	42.1%	76 335	87.5%	(48.0%)
Finance charges	23	-	-	-	-	-	-	3	1.9%	(100.0%)
Bulk purchases	260 212	56 724	21.8%	147 810	56.8%	204 534	78.6%	46 586	40.0%	217.3%
Other Materials	49 506	4 336	8.8%	7 286	14.7%	11 622	23.5%	7 433	-	(2.0%)
Contracted services	79 524	8 906	11.2%	22 107	27.8%	31 013	39.0%	17 284	32.2%	27.9%
Transfers and grants	-	-	-	-	-	-	-	5	-	(100.0%)
Other expenditure	64 565	13 116	20.3%	12 316	19.1%	25 432	39.4%	12 127	24.5%	1.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(171 769)	56 586		(150 192)		(93 606)		(46 402)		
Transfers recognised - capital	89 284	-	-	-	-	-	-	-	13.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(82 485)	56 586		(150 192)		(93 606)		(46 402)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(82 485)	56 586		(150 192)		(93 606)		(46 402)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(82 485)	56 586		(150 192)		(93 606)		(46 402)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(82 485)	56 586		(150 192)		(93 606)		(46 402)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	94 284	10 161	10.8%	13 959	14.8%	24 121	25.6%	12 939	40.9%	7.9%
National Government	89 284	10 161	11.4%	13 725	15.4%	23 886	26.8%	12 894	44.5%	6.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	89 284	10 161	11.4%	13 725	15.4%	23 886	26.8%	12 894	44.5%	6.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	-	-	234	4.7%	234	4.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	45	-	(100.0%)
Capital Expenditure Standard Classification	94 284	10 161	10.8%	13 959	14.8%	24 121	25.6%	12 939	40.9%	7.9%
Governance and Administration	900	-	-	233	25.9%	233	25.9%	45	3.6%	412.4%
Executive & Council	900	-	-	220	24.4%	220	24.4%	45	-	383.3%
Budget & Treasury Office	-	-	-	13	-	13	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	1 300	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	1 300	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 000	1 324	33.1%	230	5.8%	1 554	38.9%	8 721	8 765.1%	(97.4%)
Planning and Development	4 000	1 324	33.1%	230	5.8%	1 554	38.9%	8 721	-	(97.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	89 384	8 837	9.9%	13 497	15.1%	22 334	25.0%	2 872	17.5%	369.9%
Electricity	10 075	193	1.9%	1 769	17.6%	1 962	19.5%	2 524	48.4%	(29.9%)
Water	49 209	1 163	2.4%	1 676	3.4%	2 839	5.8%	(1 341)	(1.7%)	(225.0%)
Waste Water Management	30 000	7 481	24.9%	10 050	33.5%	17 531	58.4%	1 688	-	495.2%
Waste Management	100	-	-	1	1.5%	1	1.5%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	641 546	235 385	36.7%	214 917	33.5%	450 303	70.2%	180 481	62.8%	19.1%
Property rates, penalties and collection charges	87 945	21 425	24.4%	26 865	30.5%	48 290	54.9%	18 049	61.0%	48.8%
Service charges	281 453	84 435	30.0%	82 167	29.2%	166 602	59.2%	70 410	48.0%	16.7%
Other revenue	21 009	15 402	73.3%	19 072	90.8%	34 474	164.1%	14 034	91.7%	35.9%
Government - operating	161 319	67 026	41.5%	51 424	31.9%	118 450	73.4%	45 607	73.9%	12.8%
Government - capital	88 284	47 087	53.3%	35 177	39.8%	82 264	93.2%	31 877	91.6%	10.4%
Interest	1 536	10	.7%	212	13.8%	222	14.5%	503	14.2%	(57.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(671 761)	(136 735)	20.4%	(244 630)	36.4%	(381 365)	56.8%	(131 490)	42.6%	86.0%
Suppliers and employees	(671 738)	(134 927)	20.1%	(244 630)	36.4%	(379 557)	56.5%	(131 482)	42.6%	86.1%
Finance charges	(23)	-	-	-	-	-	-	(3)	1.9%	(100.0%)
Transfers and grants	-	(1 808)	-	-	-	(1 808)	-	(5)	-	(100.0%)
Net Cash from/(used) Operating Activities	(30 216)	98 650	(326.5%)	(29 712)	98.3%	68 938	(228.2%)	48 990	(2 520.1%)	(160.6%)
Cash Flow from Investing Activities										
Receipts	16 000	0	-	224	1.4%	224	1.4%	1	-	37 587.7%
Proceeds on disposal of PPE	15 000	0	-	224	1.5%	224	1.5%	1	-	37 587.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 000	-	-	-	-	-	-	-	-	-
Payments	(90 284)	(16 824)	18.6%	(18 715)	20.7%	(35 540)	39.4%	(18 461)	44.4%	1.4%
Capital assets	(90 284)	(16 824)	18.6%	(18 715)	20.7%	(35 540)	39.4%	(18 461)	44.4%	1.4%
Net Cash from/(used) Investing Activities	(74 284)	(16 824)	22.6%	(18 491)	24.9%	(35 316)	47.5%	(18 461)	54.8%	.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(324)	-	-	-	-	-	-	(78)	5.1%	(100.0%)
Repayment of borrowing	(324)	-	-	-	-	-	-	(78)	5.1%	(100.0%)
Net Cash from/(used) Financing Activities	(324)	-	-	-	-	-	-	(78)	5.1%	(100.0%)
Net Increase/(Decrease) in cash held	(104 823)	81 825	(78.1%)	(48 204)	46.0%	33 622	(32.1%)	30 451	(123.3%)	(258.3%)
Cash/cash equivalents at the year begin:	-	2 442	-	84 268	-	2 442	-	60 546	(2.8%)	39.2%
Cash/cash equivalents at the year end:	(104 823)	84 268	(80.4%)	36 064	(34.4%)	36 064	(34.4%)	90 997	(60.5%)	(60.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 669	6.8%	3 025	2.7%	2 296	2.0%	99 400	88.4%	112 391	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 879	19.3%	2 263	2.6%	2 108	2.4%	65 999	75.6%	87 249	14.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 346	13.5%	2 367	3.1%	2 074	2.7%	61 779	80.7%	76 566	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 218	7.1%	1 198	2.0%	1 048	1.8%	52 684	89.1%	59 148	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 838	6.5%	1 000	1.7%	905	1.5%	53 743	90.3%	59 487	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 072	3.4%	2 455	1.7%	2 390	1.6%	137 987	93.3%	147 904	25.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 514	3.1%	1 064	2.2%	1 591	3.3%	43 972	91.3%	48 141	8.1%	-	-	-	-
Total By Income Source	49 537	8.4%	13 373	2.3%	12 412	2.1%	515 564	87.3%	590 885	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 638	76.8%	1 605	75.3%	1 297	60.9%	(2 408)	(112.9%)	2 132	.4%	-	-	-	-
Commercial	22 361	14.8%	2 903	1.9%	3 034	2.0%	122 612	81.2%	150 910	25.5%	-	-	-	-
Households	23 410	5.6%	8 290	2.0%	7 430	1.8%	375 760	90.6%	414 890	70.2%	-	-	-	-
Other	2 128	9.3%	575	2.5%	651	2.8%	19 600	85.4%	22 954	3.9%	-	-	-	-
Total By Customer Group	49 537	8.4%	13 373	2.3%	12 412	2.1%	515 564	87.3%	590 885	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	26 060	19.6%	-	-	-	-	107 104	80.4%	133 164	16.2%
Bulk Water	2 362	.5%	7 598	1.5%	7 089	1.4%	486 431	96.6%	503 481	61.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 065	19.5%	6 432	8.3%	23 094	29.9%	32 607	42.2%	77 197	9.4%
Auditor-General	2 237	51.9%	2 075	48.1%	-	-	-	-	4 313	.5%
Other	-	-	-	-	-	-	101 891	100.0%	101 891	12.4%
Total	45 724	5.6%	16 105	2.0%	30 183	3.7%	728 033	88.8%	820 046	100.0%

Contact Details

Municipal Manager	Mrs G.J Majola	017 801 3749
Financial Manager	Ms M.M.P. Matsheka	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	487 097	166 320	34.1%	140 811	28.9%	307 131	63.1%	124 630	62.1%	13.0%
Property rates	46 852	15 145	32.3%	15 188	32.4%	30 332	64.7%	13 148	68.7%	15.5%
Property rates - penalties and collection charges	-	-	-	-		-	-	-	-	-
Service charges - electricity revenue	121 377	32 392	26.7%	35 714	29.4%	68 106	56.1%	25 943	48.1%	37.7%
Service charges - water revenue	24 854	6 407	25.8%	5 203	20.9%	11 611	46.7%	5 078	61.4%	2.5%
Service charges - sanitation revenue	12 523	2 488	19.9%	2 439	19.5%	4 927	39.3%	2 372	50.4%	2.8%
Service charges - refuse revenue	11 808	2 848	24.1%	2 842	24.1%	5 689	48.2%	2 678	53.8%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 543	215	13.9%	273	17.7%	488	31.6%	218	11.7%	25.2%
Interest earned - external investments	1 745	257	14.7%	110	6.3%	367	21.0%	202	167.4%	(45.7%)
Interest earned - outstanding debtors	14 500	6 166	42.5%	6 272	43.3%	12 438	85.8%	3 201	75.9%	95.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 188	95	4.3%	138	6.3%	233	10.7%	319	133.7%	(56.6%)
Licences and permits	55	32	57.7%	30	54.4%	62	112.1%	11	105.5%	167.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	219 071	93 126	42.5%	71 658	32.7%	164 783	75.2%	62 333	73.7%	15.0%
Other own revenue	24 581	2 127	8.7%	579	2.4%	2 706	11.0%	9 102	33.9%	(93.6%)
Gains on disposal of PPE	6 000	5 023	83.7%	366	6.1%	5 389	89.8%	25	-	1 393.7%
Operating Expenditure	560 289	95 295	17.0%	134 076	23.9%	229 371	40.9%	103 510	32.7%	29.5%
Employee related costs	166 126	41 255	24.8%	40 251	24.2%	81 505	49.1%	38 822	50.2%	3.7%
Remuneration of councillors	15 724	4 108	26.1%	4 084	26.0%	8 192	52.1%	3 735	54.2%	9.3%
Debt impairment	51 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	72 847	-	-	-	-	-	-	-	-	-
Finance charges	-	856	-	1 122	-	1 978	-	1 313	1 946.0%	(14.6%)
Bulk purchases	121 922	26 865	22.0%	43 741	35.9%	70 606	57.9%	24 728	36.1%	76.9%
Other Materials	19 165	1 551	8.1%	4 910	25.6%	6 461	33.7%	4 312	21.6%	13.9%
Contracted services	38 889	9 346	24.0%	14 758	37.9%	24 104	62.0%	13 284	52.5%	11.1%
Transfers and grants	12 767	2 377	18.6%	3 724	29.2%	6 101	47.8%	4 188	35.1%	(11.1%)
Other expenditure	61 348	8 936	14.6%	21 487	35.0%	30 424	49.6%	13 128	32.6%	63.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 192)	71 026		6 735		77 760		21 119		
Transfers recognised - capital	115 104	-	-	19 000	16.5%	19 000	16.5%	29 872	68.3%	(36.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	600	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 512	71 026		25 735		96 760		50 991		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42 512	71 026		25 735		96 760		50 991		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 512	71 026		25 735		96 760		50 991		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 512	71 026		25 735		96 760		50 991		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	115 704	35 769	30.9%	37 579	32.5%	73 348	63.4%	54 436	56.2%	(31.0%)
National Government	115 104	35 602	30.9%	37 021	32.2%	72 623	63.1%	54 227	57.0%	(31.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 104	35 602	30.9%	37 021	32.2%	72 623	63.1%	54 227	57.0%	(31.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	600	168	27.9%	558	92.9%	725	120.8%	209	16.9%	167.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	115 704	35 769	30.9%	37 579	32.5%	73 348	63.4%	54 436	56.2%	(31.0%)
Governance and Administration	600	138	23.0%	396	66.0%	534	89.0%	209	-	89.7%
Executive & Council	-	-	-	-	-	-	-	88	-	(100.0%)
Budget & Treasury Office	600	138	23.0%	396	66.0%	534	89.0%	83	-	375.2%
Corporate Services	-	-	-	-	-	-	-	38	-	(100.0%)
Community and Public Safety	3 500	-	-	1 637	46.8%	1 637	46.8%	9 357	86.1%	(82.5%)
Community & Social Services	-	-	-	428	-	428	-	7 732	158.9%	(94.5%)
Sport And Recreation	3 500	-	-	1 210	34.6%	1 210	34.6%	1 625	27.1%	(25.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 638	16 368	59.2%	15 038	54.4%	31 406	113.6%	18 027	63.3%	(16.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	27 638	16 368	59.2%	15 038	54.4%	31 406	113.6%	18 027	63.3%	(16.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	83 966	19 264	22.9%	20 507	24.4%	39 771	47.4%	26 843	48.3%	(23.6%)
Electricity	8 500	7 330	86.2%	2 003	23.6%	9 332	109.8%	-	1.5%	(100.0%)
Water	20 260	3 454	17.0%	6 525	32.2%	9 979	49.3%	17 669	90.3%	(63.1%)
Waste Water Management	55 205	8 480	15.4%	11 866	21.5%	20 346	36.9%	9 174	26.2%	29.3%
Waste Management	-	-	-	113	-	113	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	533 541	228 372	42.8%	184 646	34.6%	413 018	77.4%	149 477	70.0%	23.5%
Property rates, penalties and collection charges	36 545	15 145	41.4%	15 188	41.6%	30 332	83.0%	13 148	91.7%	15.5%
Service charges	133 038	44 135	33.2%	46 198	34.7%	90 333	67.9%	36 072	66.8%	28.1%
Other revenue	28 038	2 469	8.8%	1 020	3.6%	3 489	12.4%	9 649	32.9%	(89.4%)
Government - operating	219 071	93 126	42.5%	71 658	32.7%	164 783	75.2%	62 333	73.7%	15.0%
Government - capital	115 104	67 075	58.3%	44 201	38.4%	111 276	96.7%	24 872	64.2%	77.7%
Interest	1 745	6 423	368.0%	6 381	365.6%	12 805	733.6%	3 403	1 713.8%	87.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(427 635)	(95 295)	22.3%	(134 076)	31.4%	(229 371)	53.6%	(102 853)	43.1%	30.4%
Suppliers and employees	(414 868)	(92 062)	22.2%	(129 230)	31.1%	(221 292)	53.3%	(98 009)	43.1%	31.9%
Finance charges	-	(856)	-	(1 122)	-	(1 978)	-	(1 313)	1 946.1%	(14.6%)
Transfers and grants	(12 767)	(2 377)	18.6%	(3 724)	29.2%	(6 101)	47.8%	(3 530)	32.0%	5.5%
Net Cash from/(used) Operating Activities	105 906	133 078	125.7%	50 570	47.7%	183 647	173.4%	46 624	210.5%	8.5%
Cash Flow from Investing Activities										
Receipts	6 000	5 023	83.7%	366	6.1%	5 389	89.8%	-	.3%	(100.0%)
Proceeds on disposal of PPE	6 000	5 023	83.7%	366	6.1%	5 389	89.8%	-	.3%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(115 704)	(35 374)	30.6%	(41 310)	35.7%	(76 684)	66.3%	(54 366)	56.1%	(24.0%)
Capital assets	(115 704)	(35 374)	30.6%	(41 310)	35.7%	(76 684)	66.3%	(54 366)	56.1%	(24.0%)
Net Cash from/(used) Investing Activities	(109 704)	(30 351)	27.7%	(40 944)	37.3%	(71 295)	65.0%	(54 366)	87.0%	(24.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 798)	102 727	(2 704.8%)	9 625	(253.4%)	112 352	(2 958.3%)	(7 742)	(5 778.9%)	(224.3%)
Cash/cash equivalents at the year begin:	4 100	3 444	84.0%	106 171	2 589.5%	3 444	84.0%	108 882	238.4%	(2.5%)
Cash/cash equivalents at the year end:	302	106 171	35 142.3%	115 796	38 328.2%	115 796	38 328.2%	101 140	1 204 909.0%	14.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 734	3.1%	1 714	3.0%	1 168	2.1%	51 865	91.8%	56 481	14.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 751	9.3%	4 945	5.9%	3 860	4.6%	66 751	80.1%	83 307	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 063	7.1%	3 209	4.5%	2 643	3.7%	60 409	84.7%	71 324	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	799	2.9%	619	2.3%	536	2.0%	25 382	92.9%	27 336	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	953	2.1%	832	1.8%	789	1.7%	42 602	94.3%	45 176	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	798	34.8%	61	2.7%	88	3.8%	1 347	58.7%	2 294	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 137	3.4%	2 088	3.3%	2 040	3.2%	57 081	90.1%	63 347	16.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(98)	(.3%)	(89)	(.3%)	(2 471)	(8.7%)	31 217	109.3%	28 559	7.6%	-	-	-	-
Total By Income Source	19 137	5.1%	13 378	3.5%	8 654	2.3%	336 654	89.1%	377 823	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 259	29.4%	(115)	(2.7%)	(2 430)	(56.8%)	5 562	130.0%	4 277	1.1%	-	-	-	-
Commercial	6 634	20.7%	3 658	11.4%	2 374	7.4%	19 423	60.5%	32 090	8.5%	-	-	-	-
Households	8 992	3.2%	8 229	2.9%	7 165	2.6%	256 068	91.3%	280 455	74.2%	-	-	-	-
Other	2 251	3.7%	1 605	2.6%	1 544	2.5%	55 600	91.1%	61 001	16.1%	-	-	-	-
Total By Customer Group	19 137	5.1%	13 378	3.5%	8 654	2.3%	336 654	89.1%	377 823	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	39 008	33.6%	16 219	14.0%	11 818	10.2%	49 081	42.3%	116 126	61.8%
Bulk Water	21 419	100.0%	-	-	-	-	-	-	21 419	11.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48 649	100.0%	-	-	-	-	-	-	48 649	25.9%
Auditor-General	1 758	100.0%	-	-	-	-	-	-	1 758	.9%
Other	0	100.0%	-	-	-	-	-	-	0	-
Total	110 834	59.0%	16 219	8.6%	11 818	6.3%	49 081	26.1%	187 952	100.0%

Contact Details

Municipal Manager	Mr Maqhawe Kunene	087 630 8101
Financial Manager	Mr Bheki Maseko	087 630 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	320 223	105 634	33.0%	80 601	25.2%	186 236	58.2%	69 847	56.7%	15.4%
Property rates	47 921	18 269	38.1%	8 210	17.1%	26 479	55.3%	7 708	54.3%	6.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	57 377	13 020	22.7%	13 005	22.7%	26 024	45.4%	14 970	53.4%	(13.1%)
Service charges - water revenue	33 030	7 317	22.2%	5 885	17.8%	13 202	40.0%	7 474	46.9%	(21.3%)
Service charges - sanitation revenue	15 328	3 960	25.8%	3 952	25.8%	7 911	51.6%	3 724	51.6%	6.1%
Service charges - refuse revenue	8 993	2 352	26.2%	2 339	26.0%	4 691	52.2%	2 204	52.2%	6.1%
Service charges - other	-	0	-	-	-	0	-	0	-	(100.0%)
Rental of facilities and equipment	1 101	305	27.7%	426	38.7%	731	66.4%	464	91.1%	(8.2%)
Interest earned - external investments	4 474	239	5.3%	-	-	239	5.3%	-	79.2%	-
Interest earned - outstanding debtors	27 023	7 618	28.2%	8 276	30.6%	15 894	58.8%	924	27.6%	795.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	56	54	97.0%	44	79.6%	99	176.6%	68	178.7%	(34.6%)
Licences and permits	-	5 815	-	2 091	-	7 907	-	24	-	8 685.1%
Agency services	10 750	-	-	-	-	-	-	1 174	26.8%	(100.0%)
Transfers recognised - operational	110 597	46 384	41.9%	36 122	32.7%	82 506	74.6%	31 022	72.4%	16.4%
Other own revenue	2 074	301	14.5%	251	12.1%	553	26.7%	70	65.2%	257.8%
Gains on disposal of PPE	1 500	-	-	-	-	-	-	20	-	(100.0%)
Operating Expenditure	359 995	60 368	16.8%	58 229	16.2%	118 597	32.9%	43 036	28.3%	35.3%
Employee related costs	94 656	19 540	20.6%	20 351	21.5%	39 891	42.1%	18 373	41.7%	10.8%
Remuneration of councillors	9 056	2 115	23.4%	2 115	23.4%	4 231	46.7%	1 899	46.8%	11.4%
Debt impairment	77 000	(3 064)	(4.0%)	(2 455)	(3.2%)	(5 519)	(7.2%)	(8 665)	(15.6%)	(71.7%)
Depreciation and asset impairment	41 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	65 336	26 404	40.4%	21 441	32.8%	47 845	73.2%	12 292	39.6%	74.4%
Other Materials	18 722	1 826	9.8%	2 770	14.8%	4 596	24.5%	3 101	25.1%	(10.7%)
Contracted services	16 062	2 275	14.2%	1 252	7.8%	3 527	22.0%	3 064	36.2%	(59.1%)
Transfers and grants	6 733	585	8.7%	-	-	585	8.7%	3 310	76.5%	(100.0%)
Other expenditure	31 431	10 686	34.0%	12 753	40.6%	23 440	74.6%	9 662	48.6%	32.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 772)	45 266		22 373		67 639		26 810		
Transfers recognised - capital	68 331	-	-	28 516	41.7%	28 516	41.7%	-	39.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 559	45 266		50 889		96 155		26 810		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 559	45 266		50 889		96 155		26 810		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 559	45 266		50 889		96 155		26 810		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 559	45 266		50 889		96 155		26 810		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	84 431	12 362	14.6%	21 474	25.4%	33 837	40.1%	18 042	40.8%	19.0%
National Government	68 331	7 297	10.7%	21 474	31.4%	28 771	42.1%	18 042	44.5%	19.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 331	7 297	10.7%	21 474	31.4%	28 771	42.1%	18 042	44.5%	19.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 100	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	5 065	-	-	-	5 065	-	-	-	-
Capital Expenditure Standard Classification	84 431	12 362	14.6%	21 474	25.4%	33 837	40.1%	18 042	40.8%	19.0%
Governance and Administration	1 000	-	-	-	-	-	-	-	-	-
Executive & Council	900	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 100	-	-	1 020	11.2%	1 020	11.2%	108	4.9%	842.4%
Community & Social Services	9 100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	1 020	-	1 020	-	108	4.9%	842.4%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 000	-	-	481	8.0%	481	8.0%	973	19.5%	(50.6%)
Planning and Development	3 000	-	-	-	-	-	-	-	-	-
Road Transport	3 000	-	-	481	16.0%	481	16.0%	973	38.9%	(50.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	67 033	12 362	18.4%	19 973	29.8%	32 336	48.2%	16 961	45.6%	17.8%
Electricity	12 375	5 065	40.9%	5 758	46.5%	10 824	87.5%	5 271	32.0%	9.2%
Water	30 000	4 728	15.8%	8 173	27.2%	12 900	43.0%	3 527	29.6%	131.7%
Waste Water Management	24 658	2 569	10.4%	6 042	24.5%	8 611	34.9%	8 163	83.8%	(26.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	1 298	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	350 331	189 758	54.2%	135 295	38.6%	325 053	92.8%	66 954	54.5%	102.1%
Property rates, penalties and collection charges	26 356	29 246	111.0%	20 289	77.0%	49 535	187.9%	4 488	38.3%	352.1%
Service charges	114 728	77 344	67.4%	41 362	36.1%	118 705	103.5%	12 398	36.2%	233.6%
Other revenue	14 014	6 165	44.0%	2 813	20.1%	8 978	64.1%	1 800	36.9%	56.3%
Government - operating	107 531	46 384	43.1%	36 122	33.6%	82 506	76.7%	31 954	74.4%	13.0%
Government - capital	68 331	22 799	33.4%	28 516	41.7%	51 315	75.1%	14 058	68.3%	102.8%
Interest	19 370	7 820	40.4%	6 193	32.0%	14 013	72.3%	2 255	14.7%	174.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(291 943)	(62 847)	21.5%	(60 683)	20.8%	(123 530)	42.3%	(51 701)	41.5%	17.4%
Suppliers and employees	(233 210)	(62 847)	26.9%	(60 683)	26.0%	(123 530)	53.0%	(48 391)	40.9%	25.4%
Finance charges	(52 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 733)	-	-	-	-	-	-	(3 310)	63.5%	(100.0%)
Net Cash from/(used) Operating Activities	58 388	126 912	217.4%	74 611	127.8%	201 523	345.1%	15 253	119.6%	389.2%
Cash Flow from Investing Activities										
Receipts	1 500	-	-	-	-	-	-	20	-	(100.0%)
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	20	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(84 331)	(12 362)	14.7%	(21 474)	25.5%	(33 837)	40.1%	(18 043)	44.5%	19.0%
Capital assets	(84 331)	(12 362)	14.7%	(21 474)	25.5%	(33 837)	40.1%	(18 043)	44.5%	19.0%
Net Cash from/(used) Investing Activities	(82 831)	(12 362)	14.9%	(21 474)	25.9%	(33 837)	40.9%	(18 023)	44.2%	19.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(24 443)	114 549	(468.6%)	53 137	(217.4%)	167 687	(686.0%)	(2 770)	21 995.6%	(2 018.3%)
Cash/cash equivalents at the year begin:	91 813	-	-	114 549	124.8%	-	-	121 598	102.2%	(5.8%)
Cash/cash equivalents at the year end:	67 370	114 549	170.0%	167 687	248.9%	167 687	248.9%	118 828	143.1%	41.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 676	1.7%	1 094	1.1%	1 564	1.6%	96 395	95.7%	100 730	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 374	8.0%	1 042	3.5%	903	3.0%	25 435	85.5%	29 755	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 390	3.0%	1 714	2.1%	1 602	2.0%	74 707	92.9%	80 413	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 252	2.3%	1 083	2.0%	1 007	1.9%	50 868	93.8%	54 210	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	753	2.5%	639	2.2%	579	1.9%	27 721	93.4%	29 692	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 802	2.1%	2 763	2.1%	2 708	2.1%	122 245	93.7%	130 519	25.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 243	2.7%	1 781	2.1%	1 924	2.3%	77 847	92.9%	83 796	16.5%	-	-	-	-
Total By Income Source	13 492	2.7%	10 117	2.0%	10 286	2.0%	475 220	93.3%	509 115	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	600	2.1%	706	2.5%	560	2.0%	26 196	93.4%	28 062	5.5%	-	-	-	-
Commercial	985	3.9%	578	2.3%	542	2.1%	23 388	91.7%	25 492	5.0%	-	-	-	-
Households	10 396	2.5%	7 932	1.9%	8 319	2.0%	389 385	93.6%	416 032	81.7%	-	-	-	-
Other	1 511	3.8%	901	2.3%	865	2.2%	36 251	91.7%	39 529	7.8%	-	-	-	-
Total By Customer Group	13 492	2.7%	10 117	2.0%	10 286	2.0%	475 220	93.3%	509 115	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58	2.4%	52	2.2%	0	-	2 301	95.4%	2 412	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	58	2.4%	52	2.2%	0	-	2 301	95.4%	2 412	100.0%

Contact Details

Municipal Manager	Mr P Thwala	017 734 6101
Financial Manager	Ms M Phetla	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	817 260	181 694	22.2%	131 211	16.1%	312 904	38.3%	114 324	41.3%	14.8%
Property rates	80 520	69 036	85.7%	17 457	21.7%	86 493	107.4%	16 170	55.8%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	392 065	65 679	16.8%	67 446	17.2%	133 125	34.0%	60 247	38.0%	11.9%
Service charges - water revenue	71 217	20 429	28.7%	19 815	27.8%	40 244	56.5%	13 634	42.0%	45.3%
Service charges - sanitation revenue	36 759	9 205	25.0%	5 802	15.8%	15 007	40.8%	7 139	38.7%	(18.7%)
Service charges - refuse revenue	17 938	5 213	29.1%	5 298	29.5%	10 511	58.6%	4 170	39.0%	27.0%
Service charges - other	-	-	-	1 798	-	1 798	-	-	-	(100.0%)
Rental of facilities and equipment	2 000	458	22.9%	447	22.3%	905	45.2%	485	136.4%	(7.8%)
Interest earned - external investments	-	5	-	-	-	5	-	-	-	-
Interest earned - outstanding debtors	48 971	11 361	23.2%	12 351	25.2%	23 712	48.4%	12 054	68.5%	2.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	350	15	4.4%	184	52.5%	199	57.0%	140	43.3%	31.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	111 528	-	-	42	-	42	-	-	42.1%	(100.0%)
Other own revenue	55 912	292	.5%	572	1.0%	864	1.5%	284	13.4%	101.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	864 257	159 581	18.5%	213 109	24.7%	372 690	43.1%	147 567	28.2%	44.4%
Employee related costs	182 749	9 611	5.3%	79 589	43.6%	89 200	48.8%	-	-	(100.0%)
Remuneration of councillors	12 627	-	-	5 093	40.3%	5 093	40.3%	-	-	(100.0%)
Debt impairment	110 159	197	.2%	770	.7%	967	.9%	157	.2%	389.0%
Depreciation and asset impairment	94 027	-	-	-	-	-	-	-	-	-
Finance charges	-	15 233	-	19 869	-	35 101	-	12 346	57.1%	60.9%
Bulk purchases	367 958	118 791	32.3%	81 624	22.2%	200 415	54.5%	93 788	48.1%	(13.0%)
Other Materials	4 205	1 374	32.7%	1 229	29.2%	2 604	61.9%	918	14.8%	33.9%
Contracted services	22 117	5 853	26.5%	14 070	63.6%	19 923	90.1%	28 160	52.0%	(50.0%)
Transfers and grants	-	-	-	244	-	244	-	125	-	95.9%
Other expenditure	70 414	8 522	12.1%	10 621	15.1%	19 143	27.2%	12 073	24.1%	(12.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 997)	22 113		(81 898)		(59 786)		(33 243)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 997)	22 113		(81 898)		(59 786)		(33 243)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(46 997)	22 113		(81 898)		(59 786)		(33 243)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46 997)	22 113		(81 898)		(59 786)		(33 243)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46 997)	22 113		(81 898)		(59 786)		(33 243)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	53 491	19 532	36.5%	18 095	33.8%	37 627	70.3%	7 319	18.5%	147.3%
National Government	53 491	19 532	36.5%	15 173	28.4%	34 705	64.9%	3 095	12.6%	390.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 491	19 532	36.5%	15 173	28.4%	34 705	64.9%	3 095	12.6%	390.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	2 922	-	2 922	-	4 224	281.6%	(30.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 491	19 532	36.5%	18 095	33.8%	37 627	70.3%	7 319	18.5%	147.3%
Governance and Administration	-	-	-	2 922	-	2 922	-	3 084	205.6%	(5.2%)
Executive & Council	-	-	-	2 922	-	2 922	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	3 084	-	(100.0%)
Community and Public Safety	3 212	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 212	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 280	851	9.2%	1 382	14.9%	2 233	24.1%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 280	851	9.2%	1 382	14.9%	2 233	24.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	41 000	18 681	45.6%	13 791	33.6%	32 472	79.2%	4 235	14.5%	225.7%
Electricity	6 000	75	1.2%	-	-	75	1.2%	4 235	52.9%	(100.0%)
Water	15 000	6 282	41.9%	5 467	36.4%	11 749	78.3%	-	5.9%	(100.0%)
Waste Water Management	20 000	12 324	61.6%	8 324	41.6%	20 648	103.2%	-	12.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	705 350	275 465	39.1%	300 601	42.6%	576 066	81.7%	272 972	84.6%	10.1%
Property rates, penalties and collection charges	48 312	9 005	18.6%	11 472	23.7%	20 476	42.4%	13 814	45.9%	(17.0%)
Service charges	418 971	74 765	17.8%	106 258	25.4%	181 023	43.2%	97 858	37.5%	8.6%
Other revenue	58 262	132 897	228.1%	132 237	227.0%	265 134	455.1%	84 744	970.3%	56.0%
Government - operating	111 528	46 710	41.9%	35 522	31.9%	82 232	73.7%	31 316	91.3%	13.4%
Government - capital	56 034	11 000	19.6%	12 700	22.7%	23 700	42.3%	41 688	76.8%	(69.5%)
Interest	12 243	1 089	8.9%	2 412	19.7%	3 501	28.6%	3 551	18.5%	(32.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(660 071)	(256 750)	38.9%	(281 943)	42.7%	(538 693)	81.6%	(265 140)	80.7%	6.3%
Suppliers and employees	(660 071)	(256 750)	38.9%	(281 943)	42.7%	(538 693)	81.6%	(265 140)	84.6%	6.3%
Finance charges	-	-	-	-	-	-	-	-	8.3%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 279	18 715	41.3%	18 658	41.2%	37 373	82.5%	7 832	119.6%	138.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 491)	(19 532)	36.5%	(18 427)	34.4%	(37 959)	71.0%	(7 319)	19.2%	151.8%
Capital assets	(53 491)	(19 532)	36.5%	(18 427)	34.4%	(37 959)	71.0%	(7 319)	19.2%	151.8%
Net Cash from/(used) Investing Activities	(53 491)	(19 532)	36.5%	(18 427)	34.4%	(37 959)	71.0%	(7 319)	19.2%	151.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 212)	(816)	9.9%	231	(2.8%)	(585)	7.1%	513	300 483 959.1%	(55.0%)
Cash/cash equivalents at the year begin:	1 160	1 160	100.0%	343	29.6%	1 160	100.0%	65 710	3.2%	(99.5%)
Cash/cash equivalents at the year end:	(7 052)	343	(4.9%)	574	(8.1%)	574	(8.1%)	66 223	1 823.7%	(99.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 414	3.6%	4 647	2.6%	5 914	3.3%	162 169	90.5%	179 144	20.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 072	22.6%	5 053	5.4%	3 290	3.5%	63 720	68.4%	93 135	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 004	3.1%	3 368	2.1%	3 092	1.9%	148 727	92.8%	160 191	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 391	2.7%	1 711	2.0%	1 549	1.8%	81 597	93.5%	87 247	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 647	2.7%	1 161	1.9%	1 077	1.8%	57 202	93.6%	61 087	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 396	2.1%	4 178	2.0%	4 019	1.9%	200 132	94.1%	212 724	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 227	5.9%	(993)	(1.4%)	1 535	2.1%	66 812	93.3%	71 580	8.3%	-	-	-	-
Total By Income Source	45 150	5.2%	19 124	2.2%	20 476	2.4%	780 359	90.2%	865 109	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 583	22.3%	(1 549)	(13.4%)	773	6.7%	9 758	84.4%	11 565	1.3%	-	-	-	-
Commercial	25 476	20.4%	7 115	5.7%	6 987	5.6%	85 244	68.3%	124 824	14.4%	-	-	-	-
Households	14 591	2.3%	11 509	1.8%	10 806	1.7%	595 485	94.2%	632 391	73.1%	-	-	-	-
Other	2 499	2.6%	2 049	2.1%	1 909	2.0%	89 872	93.3%	96 329	11.1%	-	-	-	-
Total By Customer Group	45 150	5.2%	19 124	2.2%	20 476	2.4%	780 359	90.2%	865 109	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	46 344	6.0%	49 707	6.5%	51 627	6.7%	620 442	80.8%	768 120	59.3%
Bulk Water	-	-	-	-	-	-	208 600	100.0%	208 600	16.1%
PAYE deductions	3 027	10.7%	3 675	13.0%	277	1.0%	21 286	75.3%	28 264	2.2%
VAT (output less input)	2 512	12.0%	2 175	10.4%	1 894	9.1%	14 333	68.5%	20 914	1.6%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 245	5.4%	-	-	3 509	15.2%	18 257	79.3%	23 012	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	545	.2%	1 575	.6%	245 284	99.1%	247 404	19.1%
Total	53 129	4.1%	56 102	4.3%	58 883	4.5%	1 128 201	87.0%	1 296 314	100.0%

Contact Details

Municipal Manager	Ms G P Mhlongo-Ntshangase	017 712 9613
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	210 687	119 844	56.9%	62 509	29.7%	182 353	86.6%	43 133	50.3%	44.9%
Property rates	18 321	13 525	73.8%	2 192	12.0%	15 717	85.8%	3 093	36.2%	(29.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 984	24 643	46.5%	20 872	39.4%	45 516	85.9%	5 891	41.2%	254.3%
Service charges - water revenue	17 810	6 361	35.7%	4 734	26.6%	11 095	62.3%	5 741	65.5%	(17.5%)
Service charges - sanitation revenue	17 406	6 692	38.4%	3 811	21.9%	10 503	60.3%	4 184	54.6%	(8.9%)
Service charges - refuse revenue	6 639	2 227	33.6%	1 688	25.4%	3 915	59.0%	1 578	49.6%	7.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	193	57	29.7%	48	24.8%	105	54.5%	33	14.0%	43.3%
Interest earned - external investments	700	20	2.9%	9	1.3%	29	4.2%	10	15.6%	(8.0%)
Interest earned - outstanding debtors	19 000	-	-	-	-	-	-	2 429	19.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 970	158	8.0%	2	.1%	160	8.1%	8	.5%	(69.5%)
Licences and permits	12	-	-	-	-	-	-	249	599.5%	(100.0%)
Agency services	3 683	1 378	37.4%	326	8.9%	1 704	46.3%	-	-	(100.0%)
Transfers recognised - operational	69 695	64 300	92.3%	26 420	37.9%	90 720	130.2%	19 462	71.0%	35.8%
Other own revenue	2 274	482	21.2%	2 405	105.8%	2 887	127.0%	455	48.2%	428.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	212 032	28 179	13.3%	21 339	10.1%	49 518	23.4%	39 511	42.7%	(46.0%)
Employee related costs	55 773	1 359	2.4%	55	.1%	1 413	2.5%	13 426	50.2%	(99.6%)
Remuneration of councillors	5 356	-	-	-	-	-	-	865	24.4%	(100.0%)
Debt impairment	36 089	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 581	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	1 304	750.9%	(100.0%)
Bulk purchases	59 591	16 673	28.0%	10 738	18.0%	27 411	46.0%	14 238	36.0%	(24.6%)
Other Materials	2 897	423	14.6%	890	30.7%	1 314	45.4%	-	15.2%	(100.0%)
Contracted services	15 525	-	-	-	-	-	-	2 138	22.7%	(100.0%)
Transfers and grants	3 221	511	15.9%	282	8.7%	793	24.6%	13	.4%	2 111.0%
Other expenditure	15 000	9 213	61.4%	9 374	62.5%	18 587	123.9%	7 528	450.6%	24.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 344)	91 664		41 171		132 835		3 622		
Transfers recognised - capital	44 884	1	-	-	-	1	-	5	2.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 540	91 665		41 171		132 835		3 627		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 540	91 665		41 171		132 835		3 627		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 540	91 665		41 171		132 835		3 627		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 540	91 665		41 171		132 835		3 627		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	44 884	14 350	32.0%	7 813	17.4%	22 163	49.4%	4 124	48.6%	89.5%
National Government	44 884	14 350	32.0%	7 546	16.8%	21 896	48.8%	4 124	48.6%	83.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 884	14 350	32.0%	7 546	16.8%	21 896	48.8%	4 124	48.6%	83.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	267	-	267	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 884	14 350	32.0%	7 813	17.4%	22 163	49.4%	4 124	48.6%	89.5%
Governance and Administration	-	11 353	-	127	-	11 480	-	-	-	(100.0%)
Executive & Council	-	11 353	-	-	-	11 353	-	-	-	-
Budget & Treasury Office	-	-	-	127	-	127	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 864	-	-	2 620	18.9%	2 620	18.9%	-	-	(100.0%)
Community & Social Services	-	-	-	2 620	-	2 620	-	-	-	(100.0%)
Sport And Recreation	13 864	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	1 817	-	1 817	-	2 204	488.5%	(17.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	1 817	-	1 817	-	2 204	488.5%	(17.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	31 020	2 997	9.7%	3 249	10.5%	6 246	20.1%	1 920	26.0%	69.2%
Electricity	13 430	2 997	22.3%	33	.2%	3 030	22.6%	-	36.4%	(100.0%)
Water	-	-	-	140	-	140	-	-	-	(100.0%)
Waste Water Management	17 590	-	-	3 076	17.5%	3 076	17.5%	1 920	11.9%	60.2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	202 335	71 068	35.1%	68 276	33.7%	139 344	68.9%	64 025	67.0%	6.6%
Property rates, penalties and collection charges	12 275	3 543	28.9%	3 441	28.0%	6 984	56.9%	2 145	35.3%	60.4%
Service charges	63 543	18 342	28.9%	17 812	28.0%	36 153	56.9%	16 845	42.4%	5.7%
Other revenue	8 132	1 826	22.5%	5 217	64.2%	7 043	86.6%	10 895	171.8%	(52.1%)
Government - operating	69 695	29 259	42.0%	16 207	23.3%	45 466	65.2%	19 462	71.7%	(16.7%)
Government - capital	44 191	18 060	40.9%	25 474	57.6%	43 534	98.5%	14 499	89.9%	75.7%
Interest	4 500	39	.9%	126	2.8%	165	3.7%	179	10.0%	(29.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(157 362)	(44 033)	28.0%	(43 108)	27.4%	(87 141)	55.4%	(57 036)	64.1%	(24.4%)
Suppliers and employees	(154 141)	(44 033)	28.6%	(43 108)	28.0%	(87 141)	56.5%	(57 036)	65.5%	(24.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 221)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 974	27 036	60.1%	25 168	56.0%	52 204	116.1%	6 989	78.1%	260.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(44 191)	(20 538)	46.5%	(7 813)	17.7%	(28 351)	64.2%	(4 262)	49.1%	83.3%
Capital assets	(44 191)	(20 538)	46.5%	(7 813)	17.7%	(28 351)	64.2%	(4 262)	49.1%	83.3%
Net Cash from/(used) Investing Activities	(44 191)	(20 538)	46.5%	(7 813)	17.7%	(28 351)	64.2%	(4 262)	49.1%	83.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	9	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	9	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	9	-	(100.0%)
Net Increase/(Decrease) in cash held	783	6 498	830.1%	17 355	2 217.3%	23 853	3 047.4%	2 736	13 591.2%	534.2%
Cash/cash equivalents at the year begin:	232	128	55.1%	6 625	2 855.8%	128	55.1%	9 129	.4%	(27.4%)
Cash/cash equivalents at the year end:	1 015	6 625	652.9%	23 981	2 363.3%	23 981	2 363.3%	11 866	35.1%	102.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 574	2.6%	904	1.5%	780	1.3%	58 077	94.7%	61 336	16.4%	-	-	3 259	5.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 303	11.6%	566	2.0%	479	1.7%	24 005	84.7%	28 353	7.6%	-	-	4 348	15.0%
Receivables from Non-exchange Transactions - Property Rates	875	2.2%	693	1.7%	663	1.7%	37 430	94.4%	39 661	10.6%	-	-	2 231	6.0%
Receivables from Exchange Transactions - Waste Water Management	1 511	2.2%	941	1.4%	279	.4%	66 152	96.0%	68 883	18.5%	-	-	2 731	4.0%
Receivables from Exchange Transactions - Waste Management	559	1.5%	524	1.4%	514	1.4%	36 240	95.8%	37 837	10.1%	-	-	1 598	4.0%
Receivables from Exchange Transactions - Property Rental Debtors	12	1.7%	11	1.5%	11	1.5%	709	95.3%	744	.2%	-	-	35	5.0%
Interest on Arrear Debtor Accounts	2 146	2.5%	2 117	2.5%	2 101	2.5%	78 252	92.5%	84 616	22.7%	-	-	6 364	8.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	905	1.7%	(1 238)	(2.4%)	184	.4%	52 070	100.3%	51 922	13.9%	-	-	(149)	-
Total By Income Source	10 885	2.9%	4 519	1.2%	5 012	1.3%	352 936	94.5%	373 352	100.0%	-	-	20 416	6.0%
Debtors Age Analysis By Customer Group														
Organs of State	108	2.1%	(927)	(17.7%)	68	1.3%	5 982	114.4%	5 231	1.4%	-	-	(751)	(14.0%)
Commercial	6 274	6.6%	1 542	1.6%	826	.9%	85 921	90.9%	94 562	25.3%	-	-	8 641	9.0%
Households	4 081	1.6%	3 954	1.6%	3 733	1.5%	242 340	95.4%	254 108	68.1%	-	-	11 768	5.0%
Other	421	2.2%	(49)	(.3%)	386	2.0%	18 693	96.1%	19 451	5.2%	-	-	758	4.0%
Total By Customer Group	10 885	2.9%	4 519	1.2%	5 012	1.3%	352 936	94.5%	373 352	100.0%	-	-	20 416	6.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 204	15.2%	1 151	3.4%	4 654	13.6%	23 316	67.9%	34 324	65.4%
Bulk Water	167	4.6%	502	13.9%	167	4.6%	2 763	76.8%	3 599	6.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 848	26.4%	2 638	18.1%	1 374	9.4%	6 738	46.2%	14 598	27.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 219	17.6%	4 290	8.2%	6 195	11.8%	32 817	62.5%	52 521	100.0%

Contact Details

Municipal Manager	Mr SL Netshivhale	017 773 2031
Financial Manager	Ms Alina Ngema	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	1 758 947	435 276	24.7%	436 604	24.8%	871 879	49.6%	0	20.5%	############
Property rates	350 790	81 444	23.2%	66 317	18.9%	147 761	42.1%	-	42.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	488 433	149 644	30.6%	90 951	18.6%	240 595	49.3%	-	-	(100.0%)
Service charges - water revenue	370 783	109 323	29.5%	94 797	25.6%	204 120	55.1%	-	25.7%	(100.0%)
Service charges - sanitation revenue	101 720	27 018	26.6%	28 055	27.6%	55 073	54.1%	-	26.0%	(100.0%)
Service charges - refuse revenue	108 215	30 520	28.2%	28 447	26.3%	58 966	54.5%	-	25.2%	(100.0%)
Service charges - other	-	285	-	-	-	285	-	0	-	(100.0%)
Rental of facilities and equipment	5 444	1 066	19.6%	655	12.0%	1 721	31.6%	-	15.2%	(100.0%)
Interest earned - external investments	1 200	778	64.8%	-	-	778	64.8%	-	-	-
Interest earned - outstanding debtors	-	21 728	-	26 439	-	48 167	-	-	-	(100.0%)
Dividends received	58	-	-	548	943.3%	548	943.3%	-	.7%	(100.0%)
Fines	31 624	357	1.1%	414	1.3%	770	2.4%	-	.2%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	289 452	11 526	4.0%	97 554	33.7%	109 080	37.7%	-	36.0%	(100.0%)
Other own revenue	9 608	1 588	16.5%	2 427	25.3%	4 015	41.8%	-	.6%	(100.0%)
Gains on disposal of PPE	1 620	-	-	-	-	-	-	-	2.1%	-
Operating Expenditure	1 700 171	359 279	21.1%	408 385	24.0%	767 664	45.2%	-	16.1%	(100.0%)
Employee related costs	488 009	12 589	2.6%	(44 358)	(9.1%)	(31 769)	(6.5%)	-	26.1%	(100.0%)
Remuneration of councillors	24 618	7 929	32.2%	1 918	7.8%	9 847	40.0%	-	37.8%	(100.0%)
Debt impairment	73 136	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	110 896	3	-	-	-	3	-	-	61.4%	-
Finance charges	3 608	28 036	777.1%	53 020	1 469.6%	81 056	2 246.6%	-	-	(100.0%)
Bulk purchases	654 960	277 490	42.4%	296 998	45.3%	574 488	87.7%	-	2.4%	(100.0%)
Other Materials	29 232	542	1.9%	3 616	12.4%	4 157	14.2%	-	-	(100.0%)
Contracted services	242 523	14 427	5.9%	75 709	31.2%	90 136	37.2%	-	10.6%	(100.0%)
Transfers and grants	3 863	792	20.5%	6 077	157.3%	6 869	177.8%	-	.1%	(100.0%)
Other expenditure	69 326	17 788	25.7%	15 428	22.3%	33 216	47.9%	-	7.6%	(100.0%)
Loss on disposal of PPE	-	(318)	-	(23)	-	(341)	-	-	-	(100.0%)
Surplus/(Deficit)	58 777	75 997		28 219		104 215		0		
Transfers recognised - capital	74 651	116 857	156.5%	(3 283)	(4.4%)	113 574	152.1%	-	28.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	133 428	192 853		24 936		217 789		0		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	133 428	192 853		24 936		217 789		0		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	133 428	192 853		24 936		217 789		0		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	133 428	192 853		24 936		217 789		0		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	133 448	13 270	9.9%	15 662	11.7%	28 932	21.7%	3 591	6.6%	336.2%
National Government	74 651	9 834	13.2%	12 287	16.5%	22 120	29.6%	3 591	9.4%	242.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 651	9 834	13.2%	12 287	16.5%	22 120	29.6%	3 591	9.4%	242.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 797	3 436	5.8%	3 375	5.7%	6 811	11.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 448	13 270	9.9%	15 662	11.7%	28 932	21.7%	3 591	6.6%	336.2%
Governance and Administration	16 000	2 445	15.3%	-	-	2 445	15.3%	-	-	-
Executive & Council	300	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	15 700	2 445	15.6%	-	-	2 445	15.6%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 500	-	-	-	-	-	-	-	-	-
Community & Social Services	4 900	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	600	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 897	0	-	1 379	11.6%	1 379	11.6%	913	4.9%	51.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 917	-	-	1 353	13.6%	1 353	13.6%	913	4.9%	48.2%
Environmental Protection	1 980	0	-	26	1.3%	26	1.3%	-	-	(100.0%)
Trading Services	100 051	10 824	10.8%	14 283	14.3%	25 107	25.1%	2 678	7.1%	433.3%
Electricity	18 320	7 445	40.6%	343	1.9%	7 788	42.5%	-	-	(100.0%)
Water	22 131	989	4.5%	613	2.8%	1 601	7.2%	-	-	(100.0%)
Waste Water Management	49 100	2 390	4.9%	12 384	25.2%	14 774	30.1%	2 678	23.8%	362.4%
Waste Management	10 500	-	-	944	9.0%	944	9.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 461 141	436 974	29.9%	412 368	28.2%	849 343	58.1%	287 491	45.9%	43.4%
Property rates, penalties and collection charges	228 684	54 839	24.0%	56 568	24.7%	111 407	48.7%	40 954	33.1%	38.1%
Service charges	793 673	186 941	23.6%	179 866	22.7%	366 807	46.2%	128 381	28.8%	40.1%
Other revenue	39 021	40 580	104.0%	76 668	196.5%	117 248	300.5%	40 192	254.2%	90.8%
Government - operating	289 452	120 440	41.6%	80 061	27.7%	200 501	69.3%	71 784	67.0%	11.5%
Government - capital	74 651	32 200	43.1%	18 251	24.4%	50 451	67.6%	6 000	40.6%	204.2%
Interest	35 602	1 975	5.5%	955	2.7%	2 930	8.2%	180	.4%	430.5%
Dividends	58	-	-	-	-	-	-	-	-	-
Payments	(1 663 344)	(453 536)	27.3%	(318 475)	19.1%	(772 011)	46.4%	(235 889)	50.7%	35.0%
Suppliers and employees	(1 627 529)	(425 500)	26.1%	(305 600)	18.8%	(731 100)	44.9%	(235 889)	50.8%	29.6%
Finance charges	(3 608)	(28 036)	777.1%	(12 875)	356.9%	(40 911)	1 133.9%	-	-	(100.0%)
Transfers and grants	(32 207)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(202 203)	(16 562)	8.2%	93 894	(46.4%)	77 332	(38.2%)	51 602	9.8%	82.0%
Cash Flow from Investing Activities										
Receipts	-	318	-	290	-	608	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	318	-	290	-	608	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(153 066)	(13 259)	8.7%	(10 232)	6.7%	(23 491)	15.3%	(3 591)	6.0%	184.9%
Capital assets	(153 066)	(13 259)	8.7%	(10 232)	6.7%	(23 491)	15.3%	(3 591)	6.0%	184.9%
Net Cash from/(used) Investing Activities	(153 066)	(12 941)	8.5%	(9 942)	6.5%	(22 883)	14.9%	(3 591)	7.9%	176.9%
Cash Flow from Financing Activities										
Receipts	-	(78)	-	325	-	247	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(78)	-	325	-	247	-	-	-	(100.0%)
Payments	(2 225)	(865)	38.9%	-	-	(865)	38.9%	-	-	-
Repayment of borrowing	(2 225)	(865)	38.9%	-	-	(865)	38.9%	-	-	-
Net Cash from/(used) Financing Activities	(2 225)	(943)	42.4%	325	(14.6%)	(617)	27.7%	-	1.2%	(100.0%)
Net Increase/(Decrease) in cash held	(357 494)	(30 445)	8.5%	84 277	(23.6%)	53 832	(15.1%)	48 011	11.5%	75.5%
Cash/cash equivalents at the year begin:	51 609	57 082	110.6%	26 636	51.6%	57 082	110.6%	2 877	185.1%	825.9%
Cash/cash equivalents at the year end:	(305 884)	26 636	(8.7%)	110 913	(36.3%)	110 913	(36.3%)	50 888	41.8%	118.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 276	6.9%	23 697	4.6%	19 107	3.7%	434 769	84.8%	512 849	34.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 013	14.0%	3 451	1.9%	6 245	3.5%	144 170	80.6%	178 879	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 728	12.8%	9 102	7.0%	7 751	5.9%	96 749	74.2%	130 330	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 560	4.7%	6 889	3.4%	7 230	3.5%	180 096	88.4%	203 775	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 353	6.0%	6 827	4.4%	6 517	4.2%	132 770	85.4%	155 466	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 112)	(.7%)	15 554	5.4%	8 108	2.8%	267 165	92.5%	288 714	19.6%	-	-	-	-
Total By Income Source	93 818	6.4%	65 520	4.5%	54 957	3.7%	1 255 718	85.4%	1 470 013	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 496	6.8%	468	1.3%	1 078	2.9%	32 648	89.0%	36 690	2.5%	-	-	-	-
Commercial	26 018	17.6%	9 577	6.5%	9 595	6.5%	102 565	69.4%	147 756	10.1%	-	-	-	-
Households	6 848	4.8%	9 737	6.9%	6 711	4.7%	118 175	83.5%	141 471	9.6%	-	-	-	-
Other	58 455	5.1%	45 737	4.0%	37 573	3.3%	1 002 331	87.6%	1 144 096	77.8%	-	-	-	-
Total By Customer Group	93 818	6.4%	65 520	4.5%	54 957	3.7%	1 255 718	85.4%	1 470 013	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	71 605	6.8%	64 598	6.1%	59 316	5.6%	854 930	81.4%	1 050 448	71.4%
Bulk Water	30 334	14.1%	55 966	26.0%	29 161	13.5%	100 170	46.5%	215 632	14.7%
PAYE deductions	6 489	100.0%	-	-	-	-	-	-	6 489	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 465	100.0%	-	-	-	-	-	-	7 465	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 756	3.6%	9 745	5.2%	6 117	3.2%	166 531	88.0%	189 150	12.9%
Auditor-General	-	-	1 324	63.3%	768	36.7%	0	-	2 092	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	122 648	8.3%	131 634	8.9%	95 362	6.5%	1 121 631	76.2%	1 471 275	100.0%

Contact Details

Municipal Manager	Mr SF Mndebele	017 620 6279
Financial Manager	Mr B.B. Sithole	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	472 658	144 953	30.7%	137 774	29.1%	282 727	59.8%	137 635	61.1%	.1%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 756	55	2.0%	84	3.1%	139	5.1%	113	11.2%	(25.3%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	14 946	1 592	10.7%	3 523	23.6%	5 115	34.2%	4 423	84.5%	(20.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	454 585	140 229	30.8%	134 105	29.5%	274 334	60.3%	133 024	61.0%	.8%
Other own revenue	371	3 077	829.0%	62	16.8%	3 139	845.8%	75	63.2%	(17.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	470 227	81 306	17.3%	105 045	22.3%	186 352	39.6%	123 509	38.0%	(14.9%)
Employee related costs	153 857	36 941	24.0%	37 253	24.2%	74 194	48.2%	30 990	44.9%	20.2%
Remuneration of councillors	13 633	3 281	24.1%	3 179	23.3%	6 460	47.4%	2 893	43.9%	9.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 219	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	10 955	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	219 905	28 622	13.0%	48 597	22.1%	77 220	35.1%	74 994	35.9%	(35.2%)
Other expenditure	50 659	12 462	24.6%	16 016	31.6%	28 478	56.2%	14 633	41.4%	9.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 431	63 647		32 729		96 376		14 125		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 431	63 647		32 729		96 376		14 125		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 431	63 647		32 729		96 376		14 125		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 431	63 647		32 729		96 376		14 125		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 431	63 647		32 729		96 376		14 125		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	38 157	2 682	7.0%	5 469	14.3%	8 151	21.4%	3 847	29.8%	42.2%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 157	2 682	7.0%	5 469	14.3%	8 151	21.4%	3 847	29.8%	42.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 157	2 682	7.0%	5 469	14.3%	8 151	21.4%	3 847	29.8%	42.2%
Governance and Administration	38 157	2 682	7.0%	5 469	14.3%	8 151	21.4%	884	19.2%	518.8%
Executive & Council	38 157	2 682	7.0%	5 469	14.3%	8 151	21.4%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	884	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	1 733	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	1 733	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	1 230	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	1 230	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	472 658	122 717	26.0%	137 774	29.1%	260 492	55.1%	168 395	68.4%	(18.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	2 756	55	2.0%	84	3.1%	139	5.1%	-	-	(100.0%)
Other revenue	371	3 077	829.0%	62	16.8%	3 139	845.8%	183	73.7%	(65.9%)
Government - operating	454 585	117 993	26.0%	134 105	29.5%	252 098	55.5%	163 790	40.0%	(18.1%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	14 946	1 592	10.7%	3 523	23.6%	5 115	34.2%	4 423	84.5%	(20.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(449 008)	(73 128)	16.3%	(105 045)	23.4%	(178 174)	39.7%	(162 448)	47.7%	(35.3%)
Suppliers and employees	(229 103)	(44 506)	19.4%	(56 448)	24.6%	(100 954)	44.1%	(162 448)	105.9%	(65.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(219 905)	(28 622)	13.0%	(48 597)	22.1%	(77 220)	35.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	23 650	49 589	209.7%	32 729	138.4%	82 318	348.1%	5 948	(151.7%)	450.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	(36 000)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(36 000)	-	(100.0%)
Payments	(38 157)	(2 066)	5.4%	(5 469)	14.3%	(7 535)	19.7%	(3 388)	28.1%	61.4%
Capital assets	(38 157)	(2 066)	5.4%	(5 469)	14.3%	(7 535)	19.7%	(3 388)	28.1%	61.4%
Net Cash from/(used) Investing Activities	(38 157)	(2 066)	5.4%	(5 469)	14.3%	(7 535)	19.7%	(39 388)	(827.5%)	(86.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 507)	47 523	(327.6%)	27 260	(187.9%)	74 783	(515.5%)	(33 440)	(415.3%)	(181.5%)
Cash/cash equivalents at the year begin:	157 443	-	-	47 523	30.2%	-	-	331 820	-	(85.7%)
Cash/cash equivalents at the year end:	142 936	47 523	33.2%	74 783	52.3%	74 783	52.3%	298 379	2 340.6%	(74.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 119	100.0%	-	-	-	-	-	-	22 119	100.0%	-	-	-	-
Total By Income Source	22 119	100.0%	-	-	-	-	-	-	22 119	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 119	100.0%	-	-	-	-	-	-	22 119	100.0%	-	-	-	-
Total By Customer Group	22 119	100.0%	-	-	-	-	-	-	22 119	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	41 089	100.0%	-	-	-	-	-	-	41 089	100.0%
Total	41 089	100.0%	-	-	-	-	-	-	41 089	100.0%

Contact Details

Municipal Manager	Mr CA Habile	017 801 7008
Financial Manager	Mr ZR Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	451 576	135 974	30.1%	-	-	135 974	30.1%	87 036	37.2%	(100.0%)
Property rates	96 766	17 123	17.7%	-	-	17 123	17.7%	6 218	116.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	159 714	31 189	19.5%	-	-	31 189	19.5%	-	-	-
Service charges - water revenue	37 206	15 035	40.4%	-	-	15 035	40.4%	3 982	18.5%	(100.0%)
Service charges - sanitation revenue	13 492	3 215	23.8%	-	-	3 215	23.8%	1 501	22.4%	(100.0%)
Service charges - refuse revenue	15 469	2 190	14.2%	-	-	2 190	14.2%	-	-	-
Service charges - other	-	-	-	-	-	-	-	21	-	(100.0%)
Rental of facilities and equipment	2 899	12	.4%	-	-	12	.4%	29	9.7%	(100.0%)
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	32 267	17 027	52.8%	-	-	17 027	52.8%	3 917	13.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	0	-	(100.0%)
Fines	2 011	10	.5%	-	-	10	.5%	11	.4%	(100.0%)
Licences and permits	1 833	1	-	-	-	1	-	-	-	-
Agency services	-	-	-	-	-	-	-	1	-	(100.0%)
Transfers recognised - operational	87 187	44 142	50.6%	-	-	44 142	50.6%	68 101	59.7%	(100.0%)
Other own revenue	2 731	6 030	220.8%	-	-	6 030	220.8%	3 256	99.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	443 138	84 097	19.0%	-	-	84 097	19.0%	38 624	16.4%	(100.0%)
Employee related costs	153 660	10 837	7.1%	-	-	10 837	7.1%	17 953	26.1%	(100.0%)
Remuneration of councillors	2 040	150	7.4%	-	-	150	7.4%	1 368	36.6%	(100.0%)
Debt impairment	35 126	1 627	4.6%	-	-	1 627	4.6%	-	-	-
Depreciation and asset impairment	25 000	-	-	-	-	-	-	8 883	35.5%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	143 000	54 101	37.8%	-	-	54 101	37.8%	-	6.1%	-
Other Materials	2 345	566	24.1%	-	-	566	24.1%	508	3.8%	(100.0%)
Contracted services	27 438	8 677	31.6%	-	-	8 677	31.6%	3 286	61.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	54 529	8 140	14.9%	-	-	8 140	14.9%	6 626	26.2%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 438	51 876		-		51 876		48 412		
Transfers recognised - capital	20 054	5 586	27.9%	-	-	5 586	27.9%	18 920	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 492	57 462		-		57 462		67 332		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 492	57 462		-		57 462		67 332		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 492	57 462		-		57 462		67 332		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 492	57 462		-		57 462		67 332		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	35 362	3 438	9.7%	-	-	3 438	9.7%	12 403	35.4%	(100.0%)
National Government	32 609	3 438	10.5%	-	-	3 438	10.5%	11 797	39.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 609	3 438	10.5%	-	-	3 438	10.5%	11 797	39.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 753	-	-	-	-	-	-	606	12.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 362	3 438	9.7%	-	-	3 438	9.7%	12 403	35.4%	(100.0%)
Governance and Administration	197	-	-	-	-	-	-	-	-	-
Executive & Council	118	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	79	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	360	-	-	-	360	-	1 592	102.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	360	-	-	-	360	-	1 592	159.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 991	276	1.0%	-	-	276	1.0%	4 950	52.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	26 991	276	1.0%	-	-	276	1.0%	4 950	52.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 174	2 801	34.3%	-	-	2 801	34.3%	5 860	25.0%	(100.0%)
Electricity	5 618	-	-	-	-	-	-	2 144	25.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	2 801	-	-	-	2 801	-	3 716	35.4%	(100.0%)
Waste Management	2 556	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	477 842	135 103	28.3%	-	-	135 103	28.3%	128 369	36.4%	(100.0%)
Property rates, penalties and collection charges	77 411	17 123	22.1%	-	-	17 123	22.1%	12 394	20.3%	(100.0%)
Service charges	223 810	49 739	22.2%	-	-	49 739	22.2%	16 843	9.7%	(100.0%)
Other revenue	23 198	6 029	26.0%	-	-	6 029	26.0%	3 772	16.9%	(100.0%)
Government - operating	90 083	39 312	43.6%	-	-	39 312	43.6%	68 101	90.4%	(100.0%)
Government - capital	30 763	5 874	19.1%	-	-	5 874	19.1%	18 920	-	(100.0%)
Interest	32 577	17 027	52.3%	-	-	17 027	52.3%	8 339	27.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(432 877)	(85 461)	19.7%	-	-	(85 461)	19.7%	(31 762)	15.6%	(100.0%)
Suppliers and employees	(431 182)	(85 461)	19.8%	-	-	(85 461)	19.8%	(31 762)	17.3%	(100.0%)
Finance charges	(1 695)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 965	49 643	110.4%	-	-	49 643	110.4%	96 608	165.2%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(31 772)	(1 188)	3.7%	-	-	(1 188)	3.7%	-	-	-
Capital assets	(31 772)	(1 188)	3.7%	-	-	(1 188)	3.7%	-	-	-
Net Cash from/(used) Investing Activities	(31 772)	(1 188)	3.7%	-	-	(1 188)	3.7%	-	-	-
Cash Flow from Financing Activities										
Receipts	-	4	-	-	-	4	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4	-	-	-	4	-	-	-	-
Payments	-	(686)	-	-	-	(686)	-	-	-	-
Repayment of borrowing	-	(686)	-	-	-	(686)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(682)	-	-	-	(682)	-	-	-	-
Net Increase/(Decrease) in cash held	13 193	47 773	362.1%	-	-	47 773	362.1%	96 608	181.5%	(100.0%)
Cash/cash equivalents at the year begin:	15	-	-	-	-	-	-	26 421	100.0%	(100.0%)
Cash/cash equivalents at the year end:	13 208	47 773	361.7%	-	-	47 773	361.7%	123 029	165.1%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 832	2.0%	2 917	1.5%	3 651	1.9%	180 435	94.6%	190 835	28.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 715	27.0%	4 471	12.4%	4 079	11.3%	17 696	49.2%	35 961	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 548	3.7%	3 962	3.3%	(1 186)	(1.0%)	114 174	94.0%	121 498	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 015	5.2%	815	4.2%	585	3.0%	17 111	87.6%	19 526	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	634	3.9%	494	3.0%	218	1.3%	15 114	91.8%	16 459	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 757	45.9%	2 714	45.1%	147	2.4%	395	6.6%	6 013	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	5 817	13.2%	5 644	12.8%	5 614	12.7%	27 083	61.3%	44 158	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 724	1.1%	1 852	.8%	3 293	1.4%	230 624	96.7%	238 493	35.4%	-	-	-	-
Total By Income Source	31 041	4.6%	22 870	3.4%	16 401	2.4%	602 630	89.6%	672 942	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	705	5.2%	(863)	(6.3%)	221	1.6%	13 545	99.5%	13 608	2.0%	-	-	-	-
Commercial	1 011	14.9%	2 006	29.5%	628	9.2%	3 158	46.4%	6 803	1.0%	-	-	-	-
Households	14 526	2.3%	18 106	2.9%	13 881	2.2%	579 436	92.6%	625 950	93.0%	-	-	-	-
Other	14 799	55.7%	3 620	13.6%	1 670	6.3%	6 491	24.4%	26 580	3.9%	-	-	-	-
Total By Customer Group	31 041	4.6%	22 870	3.4%	16 401	2.4%	602 630	89.6%	672 942	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 552	9.0%	-	-	-	-	96 836	91.0%	106 388	38.9%
Bulk Water	6 011	6.5%	-	-	-	-	85 991	93.5%	92 002	33.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	74 925	100.0%	74 925	27.4%
Total	15 563	5.7%	-	-	-	-	257 753	94.3%	273 316	100.0%

Contact Details

Municipal Manager	Mr Mvenselwa J Mahlangu	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	3 064 274	736 314	24.0%	688 619	22.5%	1 424 933	46.5%	1 401 896	262.8%	(50.9%)
Property rates	426 740	119 181	27.9%	118 226	27.7%	237 407	55.6%	175 887	77.2%	(32.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 265 744	261 291	20.6%	201 717	15.9%	463 008	36.6%	972 011	561.3%	(79.2%)
Service charges - water revenue	484 876	84 059	17.3%	103 159	21.3%	187 218	38.6%	-	-	(100.0%)
Service charges - sanitation revenue	181 862	28 473	15.7%	30 424	16.7%	58 897	32.4%	46 917	44.0%	(35.2%)
Service charges - refuse revenue	124 940	28 660	22.9%	29 036	23.2%	57 695	46.2%	33 737	46.1%	(13.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 785	1 241	18.3%	1 781	26.2%	3 021	44.5%	566	16.1%	214.4%
Interest earned - external investments	192	796	414.0%	578	300.3%	1 374	714.3%	-	-	(100.0%)
Interest earned - outstanding debtors	193 869	65 703	33.9%	66 355	34.2%	132 058	68.1%	69 074	97.0%	(3.9%)
Dividends received	-	-	-	-	-	-	-	19	-	(100.0%)
Fines	7 589	5 686	74.9%	8 911	117.4%	14 597	192.3%	737	18.8%	1 109.7%
Licences and permits	194	30	15.6%	95	48.7%	125	64.2%	603	153.1%	(84.3%)
Agency services	1 585	981	61.9%	3 354	211.7%	4 335	273.5%	-	-	(100.0%)
Transfers recognised - operational	339 217	135 724	40.0%	108 527	32.0%	244 251	72.0%	96 267	66.3%	12.7%
Other own revenue	30 681	4 490	14.6%	16 456	53.6%	20 946	68.3%	6 080	12.3%	170.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 266 197	557 698	17.1%	561 720	17.2%	1 119 417	34.3%	572 594	21.6%	(1.9%)
Employee related costs	868 354	210 100	24.2%	223 280	25.7%	433 381	49.9%	332 346	51.9%	(32.8%)
Remuneration of councillors	30 027	7 138	23.8%	2 615	8.7%	9 753	32.5%	9 188	35.7%	(71.5%)
Debt impairment	388 001	1	-	-	-	1	-	-	-	-
Depreciation and asset impairment	306 435	-	-	-	-	-	-	12	-	(100.0%)
Finance charges	84 041	1 361	1.6%	24 143	28.7%	25 504	30.3%	0	-	10 777 973.2%
Bulk purchases	1 038 553	262 328	25.3%	147 783	14.2%	410 111	39.5%	139 820	14.4%	5.7%
Other Materials	61 683	8 140	13.2%	12 903	20.9%	21 042	34.1%	8 186	6.7%	57.6%
Contracted services	266 130	30 919	11.6%	89 103	33.5%	120 022	45.1%	61 619	167.1%	44.6%
Transfers and grants	30 163	3 090	10.2%	4 707	15.6%	7 797	25.8%	-	.1%	(100.0%)
Other expenditure	192 809	34 620	18.0%	57 186	29.7%	91 807	47.6%	21 422	10.0%	166.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(201 923)	178 616		126 899		305 515		829 302		
Transfers recognised - capital	190 199	539	.3%	-	-	539	.3%	-	1.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	23 104	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 380	179 155		126 899		306 054		829 302		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 380	179 155		126 899		306 054		829 302		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 380	179 155		126 899		306 054		829 302		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 380	179 155		126 899		306 054		829 302		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	241 812	35 262	14.6%	60 945	25.2%	96 208	39.8%	39 554	16.1%	54.1%
National Government	190 199	34 895	18.3%	60 250	31.7%	95 145	50.0%	36 365	18.4%	65.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	23 104	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	213 302	34 895	16.4%	60 250	28.2%	95 145	44.6%	36 365	16.7%	65.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 510	367	1.3%	696	2.4%	1 063	3.7%	3 189	15.5%	(78.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	241 812	35 262	14.6%	60 945	25.2%	96 208	39.8%	39 554	16.1%	54.1%
Governance and Administration	22 380	360	1.6%	359	1.6%	720	3.2%	1 236	9.6%	(70.9%)
Executive & Council	170	14	8.1%	32	18.8%	46	26.8%	885	885.4%	(96.4%)
Budget & Treasury Office	22 210	168	.8%	326	1.5%	494	2.2%	-	-	(100.0%)
Corporate Services	-	179	-	1	-	180	-	350	-	(99.6%)
Community and Public Safety	650	-	-	332	51.1%	332	51.1%	141	3.5%	136.1%
Community & Social Services	650	-	-	332	51.1%	332	51.1%	141	281.4%	136.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	730	4 667	639.3%	13 494	1 848.5%	18 161	2 487.8%	12 324	267.9%	9.5%
Planning and Development	150	-	-	16	10.7%	16	10.7%	-	-	(100.0%)
Road Transport	-	4 667	-	13 475	-	18 142	-	12 324	-	9.3%
Environmental Protection	580	-	-	3	.5%	3	.5%	-	-	(100.0%)
Trading Services	186 919	30 235	16.2%	46 721	25.0%	76 956	41.2%	25 854	14.1%	80.7%
Electricity	47 250	10 965	23.2%	11 424	24.2%	22 390	47.4%	-	-	(100.0%)
Water	60 693	11 080	18.3%	14 960	24.6%	26 039	42.9%	17 238	42.5%	(13.2%)
Waste Water Management	75 975	8 190	10.8%	19 079	25.1%	27 268	35.9%	7 532	8.6%	153.3%
Waste Management	3 000	-	-	1 259	42.0%	1 259	42.0%	1 083	11.1%	16.2%
Other	31 134	-	-	39	.1%	39	.1%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	2 757 663	705 719	25.6%	642 849	23.3%	1 348 569	48.9%	645 588	47.8%	(.4%)
Property rates, penalties and collection charges	369 055	88 090	23.9%	92 154	25.0%	180 244	48.8%	84 355	40.9%	9.2%
Service charges	1 665 067	334 805	20.1%	308 936	18.6%	643 741	38.7%	270 178	32.4%	14.3%
Other revenue	35 739	49 576	138.7%	88 291	247.0%	137 867	385.8%	168 225	513.8%	(47.5%)
Government - operating	337 057	141 057	41.8%	108 527	32.2%	249 584	74.0%	71 331	61.8%	52.1%
Government - capital	190 199	87 435	46.0%	39 287	20.7%	126 722	66.6%	17 368	9.3%	126.2%
Interest	160 546	4 756	3.0%	5 654	3.5%	10 410	6.5%	34 132	78.0%	(83.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 524 855)	(655 565)	26.0%	(623 699)	24.7%	(1 279 264)	50.7%	(620 119)	52.1%	.6%
Suppliers and employees	(2 413 666)	(633 795)	26.3%	(614 653)	25.5%	(1 248 448)	51.7%	(611 539)	54.1%	.5%
Finance charges	(84 041)	(18 679)	22.2%	(4 339)	5.2%	(23 018)	27.4%	(5 967)	16.6%	(27.3%)
Transfers and grants	(27 147)	(3 090)	11.4%	(4 707)	17.3%	(7 797)	28.7%	(2 613)	8.5%	80.1%
Net Cash from/(used) Operating Activities	232 808	50 155	21.5%	19 150	8.2%	69 305	29.8%	25 470	10.7%	(24.8%)
Cash Flow from Investing Activities										
Receipts	-	(14 430)	-	46 443	-	32 013	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(14 430)	-	46 443	-	32 013	-	-	-	(100.0%)
Payments	(218 709)	(35 262)	16.1%	(60 942)	27.9%	(96 205)	44.0%	(23 049)	10.4%	164.4%
Capital assets	(218 709)	(35 262)	16.1%	(60 942)	27.9%	(96 205)	44.0%	(23 049)	10.4%	164.4%
Net Cash from/(used) Investing Activities	(218 709)	(49 692)	22.7%	(14 499)	6.6%	(64 191)	29.4%	(23 049)	10.4%	(37.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	(219)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(219)	-	(100.0%)
Payments	(16 975)	-	-	(8 344)	49.2%	(8 344)	49.2%	(6 457)	94.6%	29.2%
Repayment of borrowing	(16 975)	-	-	(8 344)	49.2%	(8 344)	49.2%	(6 457)	94.6%	29.2%
Net Cash from/(used) Financing Activities	(16 975)	-	-	(8 344)	49.2%	(8 344)	49.2%	(6 676)	86.2%	25.0%
Net Increase/(Decrease) in cash held	(2 875)	463	(16.1%)	(3 693)	128.4%	(3 230)	112.3%	(4 255)	(135.9%)	(13.2%)
Cash/cash equivalents at the year begin:	4 929	7 863	159.5%	8 325	168.9%	7 863	159.5%	(10 565)	81.2%	(178.8%)
Cash/cash equivalents at the year end:	2 054	8 325	405.3%	4 632	225.5%	4 632	225.5%	(14 820)	(262.0%)	(131.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 492	3.5%	25 717	2.8%	20 627	2.2%	844 447	91.5%	923 283	24.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 934	6.3%	30 041	4.5%	24 968	3.8%	566 928	85.4%	663 871	17.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 626	12.3%	30 706	7.5%	23 275	5.7%	305 571	74.5%	410 179	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 283	1.8%	7 685	2.2%	6 495	1.8%	332 021	94.2%	352 484	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 858	4.3%	6 617	3.2%	5 913	2.9%	184 695	89.6%	206 082	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(20.2%)	0	8.0%	0	8.0%	2	104.1%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(224 203)	(17.9%)	69 480	5.5%	41 879	3.3%	1 367 337	109.0%	1 254 492	32.9%	-	-	-	-
Total By Income Source	(84 011)	(2.2%)	170 244	4.5%	123 158	3.2%	3 601 003	94.5%	3 810 394	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(6 900)	(16.8%)	4 575	11.1%	5 641	13.7%	37 826	91.9%	41 142	1.1%	-	-	-	-
Commercial	(11 355)	(2.9%)	49 677	12.9%	22 240	5.8%	325 186	84.3%	385 748	10.1%	-	-	-	-
Households	(33 441)	(1.1%)	112 247	3.7%	91 854	3.0%	2 853 625	94.4%	3 024 285	79.4%	-	-	-	-
Other	(32 315)	(9.0%)	3 745	1.0%	3 423	1.0%	384 365	107.0%	359 218	9.4%	-	-	-	-
Total By Customer Group	(84 011)	(2.2%)	170 244	4.5%	123 158	3.2%	3 601 003	94.5%	3 810 394	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11 163	.5%	91 825	4.0%	91 985	4.0%	2 114 219	91.6%	2 309 191	90.4%
Bulk Water	-	-	2 681	1.6%	3 922	2.3%	163 830	96.1%	170 433	6.7%
PAYE deductions	13 547	100.0%	-	-	-	-	-	-	13 547	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	11 047	100.0%	-	-	-	-	-	-	11 047	.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	706	1.4%	9 193	18.7%	5 073	10.3%	34 313	69.6%	49 284	1.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	36 463	1.4%	103 699	4.1%	100 980	4.0%	2 312 362	90.6%	2 553 503	100.0%

Contact Details

Municipal Manager	Mr H. S. Mayisela	013 690 6208
Financial Manager	Ms J P Hlatshwayo	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	1 486 348	418 368	28.1%	387 574	26.1%	805 942	54.2%	348 331	58.9%	11.3%
Property rates	353 052	89 576	25.4%	89 100	25.2%	178 676	50.6%	83 053	51.5%	7.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	572 991	170 737	29.8%	136 249	23.8%	306 986	53.6%	125 069	42.4%	8.9%
Service charges - water revenue	89 185	22 229	24.9%	24 163	27.1%	46 393	52.0%	21 695	52.7%	11.4%
Service charges - sanitation revenue	64 440	16 880	26.2%	16 409	25.5%	33 289	51.7%	17 040	57.5%	(3.7%)
Service charges - refuse revenue	72 621	18 237	25.1%	18 233	25.1%	36 470	50.2%	17 317	55.3%	5.3%
Service charges - other	-	-	-	35	-	35	-	167	8 760.6%	(79.0%)
Rental of facilities and equipment	2 011	617	30.7%	4 083	203.0%	4 700	233.7%	615	15.4%	563.7%
Interest earned - external investments	35 071	914	2.6%	17 181	49.0%	18 094	51.6%	7 011	38.1%	145.0%
Interest earned - outstanding debtors	3 414	1 027	30.1%	1 126	33.0%	2 152	63.0%	6 900	377.0%	(83.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	21 601	1 243	5.8%	1 220	5.6%	2 462	11.4%	1 921	29.1%	(36.5%)
Licences and permits	9 046	1 803	19.9%	1 774	19.6%	3 576	39.5%	1 850	44.1%	(4.1%)
Agency services	20 332	10 555	51.9%	-	-	10 555	51.9%	-	-	-
Transfers recognised - operational	186 877	75 615	40.5%	62 113	33.2%	137 728	73.7%	53 316	113.1%	16.5%
Other own revenue	55 706	8 935	16.0%	15 888	28.5%	24 823	44.6%	12 308	35.3%	29.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	68	45.6%	(100.0%)
Operating Expenditure	1 556 717	325 626	20.9%	352 485	22.6%	678 111	43.6%	309 047	42.1%	14.1%
Employee related costs	545 556	123 664	22.7%	128 329	23.5%	251 992	46.2%	112 794	46.6%	13.8%
Remuneration of councillors	23 153	5 423	23.4%	5 500	23.8%	10 924	47.2%	4 914	46.2%	11.9%
Debt impairment	20 134	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	162 602	40 650	25.0%	40 677	25.0%	81 328	50.0%	40 359	49.8%	.8%
Finance charges	19 132	2	-	1	-	3	-	3 217	16.7%	(100.0%)
Bulk purchases	456 548	112 378	24.6%	100 186	21.9%	212 564	46.6%	91 040	44.3%	10.0%
Other Materials	43 420	-	-	8 822	20.3%	8 822	20.3%	3 116	-	183.1%
Contracted services	193 502	22 691	11.7%	54 314	28.1%	77 005	39.8%	33 477	32.5%	62.2%
Transfers and grants	1 910	345	18.1%	900	47.1%	1 245	65.2%	864	52.4%	4.1%
Other expenditure	90 760	20 472	22.6%	13 756	15.2%	34 229	37.7%	19 266	25.9%	(28.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(70 370)	92 742		35 089		127 831		39 284		
Transfers recognised - capital	68 204	17 495	25.7%	15 035	22.0%	32 530	47.7%	14 064	54.5%	6.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	20 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 834	110 238		50 124		160 361		53 348		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 834	110 238		50 124		160 361		53 348		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 834	110 238		50 124		160 361		53 348		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 834	110 238		50 124		160 361		53 348		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	374 410	30 356	8.1%	80 987	21.6%	111 342	29.7%	67 774	33.3%	19.5%
National Government	65 934	14 732	22.3%	22 099	33.5%	36 831	55.9%	12 176	50.9%	81.5%
Provincial Government	2 270	-	-	-	-	-	-	-	-	-
District Municipality	20 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 204	14 732	16.7%	22 099	25.1%	36 831	41.8%	12 176	50.9%	81.5%
Borrowing	153 224	9 319	6.1%	32 482	21.2%	41 801	27.3%	21 753	19.9%	49.3%
Internally generated funds	132 981	6 306	4.7%	26 405	19.9%	32 711	24.6%	33 846	42.6%	(22.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	374 410	30 356	8.1%	80 987	21.6%	111 342	29.7%	67 774	33.3%	19.5%
Governance and Administration	80 870	663	.8%	9 036	11.2%	9 699	12.0%	1 830	12.5%	393.8%
Executive & Council	700	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	79 841	-	-	1 193	1.5%	1 193	1.5%	11	.1%	10 528.7%
Corporate Services	330	663	201.3%	7 843	2 380.4%	8 507	2 581.7%	1 819	948.6%	331.3%
Community and Public Safety	37 278	5 572	14.9%	12 694	34.1%	18 266	49.0%	6 924	30.4%	83.3%
Community & Social Services	18 800	3 900	20.7%	4 284	22.8%	8 184	43.5%	1 542	28.1%	177.8%
Sport And Recreation	14 075	1 315	9.3%	7 050	50.1%	8 365	59.4%	4 992	37.5%	41.2%
Public Safety	2 655	353	13.3%	1 360	51.2%	1 713	64.5%	59	2.7%	2 209.4%
Housing	743	-	-	-	-	-	-	331	90.5%	(100.0%)
Health	1 005	4	.4%	-	-	4	.4%	-	-	-
Economic and Environmental Services	59 797	13 045	21.8%	21 449	35.9%	34 494	57.7%	35 118	70.5%	(38.9%)
Planning and Development	7	8	113.6%	20	283.9%	28	397.4%	73	49.0%	(72.9%)
Road Transport	59 790	13 037	21.8%	21 429	35.8%	34 466	57.6%	35 044	70.5%	(38.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	195 328	11 075	5.7%	37 803	19.4%	48 878	25.0%	23 903	19.1%	58.2%
Electricity	77 322	2 256	2.9%	15 388	19.9%	17 644	22.8%	13 830	21.2%	11.3%
Water	44 243	5 513	12.5%	14 929	33.7%	20 442	46.2%	2 263	10.2%	559.7%
Waste Water Management	50 027	2 590	5.2%	6 909	13.8%	9 499	19.0%	7 412	21.5%	(6.8%)
Waste Management	23 735	716	3.0%	577	2.4%	1 294	5.5%	398	15.3%	44.9%
Other	1 137	-	-	4	.4%	4	.4%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 543 143	443 413	28.7%	417 769	27.1%	861 182	55.8%	433 300	58.9%	(3.6%)
Property rates, penalties and collection charges	349 557	89 576	25.6%	89 100	25.5%	178 676	51.1%	83 053	51.5%	7.3%
Service charges	791 324	228 084	28.8%	195 089	24.7%	423 173	53.5%	181 288	52.6%	7.6%
Other revenue	112 110	23 153	20.7%	22 965	20.5%	46 118	41.1%	16 694	35.5%	37.6%
Government - operating	186 877	79 426	42.5%	61 272	32.8%	140 698	75.3%	115 781	112.3%	(47.1%)
Government - capital	68 204	21 234	31.1%	31 036	45.5%	52 270	76.6%	22 573	63.1%	37.5%
Interest	35 071	1 940	5.5%	18 307	52.2%	20 247	57.7%	13 912	69.1%	31.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 373 982)	(370 341)	27.0%	(299 655)	21.8%	(669 996)	48.8%	(268 789)	43.1%	11.5%
Suppliers and employees	(1 352 939)	(369 994)	27.3%	(298 754)	22.1%	(668 748)	49.4%	(264 707)	43.5%	12.9%
Finance charges	(19 132)	(2)	-	(1)	-	(3)	-	(3 217)	16.7%	(100.0%)
Transfers and grants	(1 910)	(345)	18.1%	(900)	47.1%	(1 245)	65.2%	(864)	52.4%	4.1%
Net Cash from/(used) Operating Activities	169 161	73 072	43.2%	118 114	69.8%	191 186	113.0%	164 512	176.2%	(28.2%)
Cash Flow from Investing Activities										
Receipts	54 000	-	-	463 712	858.7%	463 712	858.7%	(199 932)	89.5%	(331.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	68	(123.8%)	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	54 000	-	-	463 712	858.7%	463 712	858.7%	(200 000)	88.9%	(331.9%)
Payments	(374 410)	(30 356)	8.1%	(80 987)	21.6%	(111 342)	29.7%	(67 774)	33.3%	19.5%
Capital assets	(374 410)	(30 356)	8.1%	(80 987)	21.6%	(111 342)	29.7%	(67 774)	33.3%	19.5%
Net Cash from/(used) Investing Activities	(320 410)	(30 356)	9.5%	382 725	(119.4%)	352 369	(110.0%)	(267 706)	29.5%	(243.0%)
Cash Flow from Financing Activities										
Receipts	160 746	261	.2%	618	.4%	878	.5%	265	.7%	133.1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	153 224	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7 522	261	3.5%	618	8.2%	878	11.7%	265	18.3%	133.1%
Payments	(16 428)	-	-	(16 912)	102.9%	(16 912)	102.9%	(5 574)	48.7%	203.4%
Repayment of borrowing	(16 428)	-	-	(16 912)	102.9%	(16 912)	102.9%	(5 574)	48.7%	203.4%
Net Cash from/(used) Financing Activities	144 318	261	.2%	(16 295)	(11.3%)	(16 034)	(11.1%)	(5 309)	(3.5%)	206.9%
Net Increase/(Decrease) in cash held	(6 930)	42 977	(620.2%)	484 544	(6 992.1%)	527 521	(7 612.2%)	(108 503)	652.1%	(546.6%)
Cash/cash equivalents at the year begin:	83 902	65 992	78.7%	108 969	129.9%	65 992	78.7%	405 902	358.0%	(73.2%)
Cash/cash equivalents at the year end:	76 972	108 969	141.6%	593 513	771.1%	593 513	771.1%	297 399	529.1%	99.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	232	2.2%	5 869	55.5%	619	5.9%	3 854	36.4%	10 574	8.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(116)	(.6%)	16 747	93.2%	1 023	5.7%	311	1.7%	17 965	14.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 330	4.0%	16 940	50.5%	1 941	5.8%	13 312	39.7%	33 523	27.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	256	4.1%	3 510	55.9%	378	6.0%	2 129	33.9%	6 273	5.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	86	1.3%	3 823	58.4%	504	7.7%	2 128	32.5%	6 542	5.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	38	66.7%	6	10.5%	13	22.8%	56	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	389	6.0%	335	5.2%	5 754	88.8%	6 478	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 892	4.5%	7 298	17.4%	2 536	6.0%	30 283	72.1%	42 010	34.0%	-	-	-	-
Total By Income Source	3 680	3.0%	54 613	44.2%	7 344	6.0%	57 783	46.8%	123 420	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3)	(.1%)	2 353	72.8%	412	12.7%	468	14.5%	3 230	2.6%	-	-	-	-
Commercial	2 434	3.9%	28 596	45.3%	3 346	5.3%	28 770	45.6%	63 147	51.2%	-	-	-	-
Households	(354)	(.9%)	21 775	53.5%	3 096	7.6%	16 161	39.7%	40 678	33.0%	-	-	-	-
Other	1 602	9.8%	1 890	11.5%	490	3.0%	12 385	75.7%	16 366	13.3%	-	-	-	-
Total By Customer Group	3 680	3.0%	54 613	44.2%	7 344	6.0%	57 783	46.8%	123 420	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	36 482	100.0%	-	-	-	-	-	-	36 482	25.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 728	100.0%	-	-	-	-	-	-	6 728	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13	100.0%	-	-	-	-	-	-	13	-
Loan repayments	16 912	100.0%	-	-	-	-	-	-	16 912	11.8%
Trade Creditors	80 815	100.0%	-	-	-	-	-	-	80 815	56.5%
Auditor-General	2 046	100.0%	-	-	-	-	-	-	2 046	1.4%
Other	115	100.0%	-	-	-	-	-	-	115	.1%
Total	143 112	100.0%	-	-	-	-	-	-	143 112	100.0%

Contact Details

Municipal Manager	Mr Bheki Khenisa	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	257 443	74 962	29.1%	77 784	30.2%	152 746	59.3%	56 673	59.8%	37.3%
Property rates	59 770	17 189	28.8%	4 038	6.8%	21 228	35.5%	4 274	36.9%	(5.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	65 392	15 536	23.8%	14 889	22.8%	30 425	46.5%	18 512	99.1%	(19.6%)
Service charges - water revenue	18 851	5 567	29.5%	5 121	27.2%	10 688	56.7%	4 455	50.6%	15.0%
Service charges - sanitation revenue	12 753	3 170	24.9%	3 279	25.7%	6 449	50.6%	3 038	42.9%	7.9%
Service charges - refuse revenue	12 494	3 079	24.6%	3 051	24.4%	6 130	49.1%	2 968	63.3%	2.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 151	61	5.3%	65	5.6%	126	10.9%	19	.4%	243.2%
Interest earned - external investments	830	556	67.0%	892	107.4%	1 448	174.4%	164	9.2%	442.7%
Interest earned - outstanding debtors	3 569	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	18 112	6	-	2 333	12.9%	2 338	12.9%	3 183	63.4%	(26.7%)
Licences and permits	8	-	-	-	-	-	-	0	4.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 317	26 343	42.3%	43 065	69.1%	69 408	111.4%	18 407	72.0%	134.0%
Other own revenue	2 193	3 454	157.5%	1 052	48.0%	4 506	205.4%	1 653	36.7%	(36.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	286 827	49 149	17.1%	85 091	29.7%	134 240	46.8%	78 355	33.6%	8.6%
Employee related costs	97 841	20 290	20.7%	29 216	29.9%	49 506	50.6%	31 055	41.8%	(5.9%)
Remuneration of councillors	6 437	1 365	21.2%	1 753	27.2%	3 119	48.5%	1 930	43.1%	(9.1%)
Debt impairment	24 021	-	-	24 985	104.0%	24 985	104.0%	18 823	31.8%	32.7%
Depreciation and asset impairment	48 789	-	-	-	-	-	-	-	-	-
Finance charges	3 937	744	18.9%	1 800	45.7%	2 544	64.6%	1 375	70.7%	30.9%
Bulk purchases	52 343	12 131	23.2%	14 727	28.1%	26 858	51.3%	9 221	46.6%	59.7%
Other Materials	8 085	1 625	20.1%	1 498	18.5%	3 123	38.6%	3 284	61.1%	(54.4%)
Contracted services	6 321	882	14.0%	1 696	26.8%	2 578	40.8%	1 757	45.9%	(3.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 053	12 111	31.0%	9 416	24.1%	21 527	55.1%	10 910	27.9%	(13.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 384)	25 813		(7 306)		18 506		(21 682)		
Transfers recognised - capital	-	14 399	-	27 381	-	41 780	-	7 000	40.1%	291.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29 384)	40 212		20 075		60 286		(14 682)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(29 384)	40 212		20 075		60 286		(14 682)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29 384)	40 212		20 075		60 286		(14 682)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29 384)	40 212		20 075		60 286		(14 682)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	58 529	1 939	3.3%	11 076	18.9%	13 014	22.2%	138	.3%	7 923.8%
National Government	46 065	1 190	2.6%	4 351	9.4%	5 540	12.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 065	1 190	2.6%	4 351	9.4%	5 540	12.0%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 464	749	6.0%	6 725	54.0%	7 474	60.0%	138	5.0%	4 772.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 529	1 939	3.3%	11 076	18.9%	13 014	22.2%	138	.3%	7 923.8%
Governance and Administration	-	1 410	-	9 012	-	10 422	-	14	.2%	62 800.5%
Executive & Council	-	661	-	2 661	-	3 322	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	12	-	12	-	-	-	(100.0%)
Corporate Services	-	749	-	6 340	-	7 089	-	14	-	44 147.6%
Community and Public Safety	-	-	-	-	-	-	-	23	6.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	23	11.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 300	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 300	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	41 765	529	1.3%	2 063	4.9%	2 592	6.2%	101	.3%	1 950.5%
Electricity	9 014	-	-	68	.8%	68	.8%	-	1.3%	(100.0%)
Water	25 200	529	2.1%	1 995	7.9%	2 524	10.0%	-	-	(100.0%)
Waste Water Management	2 000	-	-	-	-	-	-	101	.5%	(100.0%)
Waste Management	5 551	-	-	-	-	-	-	-	-	-
Other	12 464	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	266 268	89 361	33.6%	105 165	39.5%	194 526	73.1%	63 673	56.0%	65.2%
Property rates, penalties and collection charges	46 621	17 189	36.9%	4 038	8.7%	21 228	45.5%	4 274	36.9%	(5.5%)
Service charges	85 403	27 352	32.0%	26 340	30.8%	53 693	62.9%	28 973	75.7%	(9.1%)
Other revenue	21 465	3 521	16.4%	3 449	16.1%	6 970	32.5%	4 854	44.0%	(28.9%)
Government - operating	62 317	26 343	42.3%	43 065	69.1%	69 408	111.4%	18 407	72.0%	134.0%
Government - capital	46 063	14 399	31.3%	27 381	59.4%	41 780	90.7%	7 000	40.1%	291.2%
Interest	4 399	556	12.6%	892	20.3%	1 448	32.9%	164	5.0%	442.7%
Dividends	0	-	-	-	-	-	-	-	-	-
Payments	(221 017)	(49 149)	22.2%	(60 105)	27.2%	(109 254)	49.4%	(59 532)	28.0%	1.0%
Suppliers and employees	(217 081)	(48 405)	22.3%	(58 305)	26.9%	(106 710)	49.2%	(58 157)	33.7%	.3%
Finance charges	(3 937)	(744)	18.9%	(1 800)	45.7%	(2 544)	64.6%	(1 375)	4.7%	30.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 250	40 212	88.9%	45 060	99.6%	85 272	188.4%	4 141	(155.2%)	988.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(58 527)	(1 939)	3.3%	(11 076)	18.9%	(13 014)	22.2%	(138)	5.0%	7 923.8%
Capital assets	(58 527)	(1 939)	3.3%	(11 076)	18.9%	(13 014)	22.2%	(138)	5.0%	7 923.8%
Net Cash from/(used) Investing Activities	(58 527)	(1 939)	3.3%	(11 076)	18.9%	(13 014)	22.2%	(138)	5.0%	7 923.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 277)	38 273	(288.3%)	33 985	(256.0%)	72 258	(544.2%)	4 003	(138.1%)	749.0%
Cash/cash equivalents at the year begin:	16 800	16 800	100.0%	55 073	327.8%	16 800	100.0%	64 210	-	(14.2%)
Cash/cash equivalents at the year end:	3 523	55 073	1 563.1%	89 058	2 527.6%	89 058	2 527.6%	68 213	(170.1%)	30.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 527	4.9%	1 169	3.8%	1 108	3.6%	27 276	87.8%	31 080	15.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 109	7.2%	1 506	5.1%	1 078	3.7%	24 789	84.1%	29 482	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 611	3.3%	2 196	2.8%	2 154	2.7%	72 389	91.2%	79 350	40.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	830	4.5%	654	3.6%	586	3.2%	16 225	88.7%	18 295	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	704	3.5%	584	2.9%	525	2.6%	18 170	90.9%	19 983	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	810	4.2%	516	2.7%	(2 896)	(15.1%)	20 700	108.2%	19 131	9.7%	-	-	-	-
Total By Income Source	8 592	4.4%	6 626	3.4%	2 555	1.3%	179 548	91.0%	197 321	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 192	17.2%	691	9.9%	247	3.6%	4 814	69.3%	6 945	3.5%	-	-	-	-
Commercial	1 525	5.3%	820	2.9%	777	2.7%	25 442	89.1%	28 565	14.5%	-	-	-	-
Households	3 740	3.6%	3 095	3.0%	(161)	(.2%)	97 524	93.6%	104 198	52.8%	-	-	-	-
Other	2 134	3.7%	2 020	3.5%	1 691	2.9%	51 768	89.9%	57 613	29.2%	-	-	-	-
Total By Customer Group	8 592	4.4%	6 626	3.4%	2 555	1.3%	179 548	91.0%	197 321	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 034	11.0%	3 507	9.6%	2 287	6.3%	26 708	73.1%	36 537	72.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 358	100.0%	-	-	-	-	0	-	1 358	2.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	538	24.0%	257	11.5%	1 156	51.6%	288	12.9%	2 239	4.4%
Auditor-General	-	-	1 391	62.5%	661	29.7%	174	7.8%	2 226	4.4%
Other	3 899	46.8%	649	7.8%	31	.4%	3 760	45.1%	8 339	16.4%
Total	9 829	19.4%	5 804	11.4%	4 135	8.2%	30 930	61.0%	50 698	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mr B Thoka	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	702 226	209 479	29.8%	201 530	28.7%	411 009	58.5%	165 260	68.3%	21.9%
Property rates	44 492	-	-	6 774	15.2%	6 774	15.2%	11 038	44.8%	(38.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	118 011	10 769	9.1%	61 105	51.8%	71 874	60.9%	21 013	38.7%	190.8%
Service charges - sanitation revenue	2 813	6 142	218.4%	(5 541)	(197.0%)	601	21.4%	618	59.2%	(997.2%)
Service charges - refuse revenue	34 280	6 484	18.9%	6 492	18.9%	12 976	37.9%	8 140	50.3%	(20.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	498	22	4.4%	448	90.0%	470	94.3%	17	27.9%	2 533.3%
Interest earned - external investments	10 948	1 335	12.2%	1 822	16.6%	3 157	28.8%	1 347	45.1%	35.2%
Interest earned - outstanding debtors	31 845	8 355	26.2%	12 779	40.1%	21 134	66.4%	11 167	132.7%	14.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	79 700	379	.5%	565	.7%	944	1.2%	34	7.1%	1 578.9%
Licences and permits	3 151	2 764	87.7%	(2 644)	(83.9%)	121	3.8%	5 221	247.3%	(150.6%)
Agency services	1 158	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	373 949	153 997	41.2%	119 117	31.9%	273 114	73.0%	92 954	69.1%	28.1%
Other own revenue	1 380	19 232	1 393.8%	612	44.4%	19 844	1 438.1%	13 711	1 350.8%	(95.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	926 344	58 806	6.3%	99 390	10.7%	158 196	17.1%	102 449	22.2%	(3.0%)
Employee related costs	137 248	-	-	7 989	5.8%	7 989	5.8%	30 575	46.5%	(73.9%)
Remuneration of councillors	26 242	-	-	-	-	-	-	5 363	44.0%	(100.0%)
Debt impairment	225 589	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	180 345	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	127 673	21 819	17.1%	34 606	27.1%	56 425	44.2%	31 956	40.1%	8.3%
Other Materials	12 240	606	4.9%	4 111	33.6%	4 717	38.5%	3 967	91.2%	3.6%
Contracted services	100 061	1 639	1.6%	31 419	31.4%	33 058	33.0%	4 240	21.0%	641.0%
Transfers and grants	46 744	15 188	32.5%	21 479	46.0%	36 667	78.4%	1 337	5.6%	1 506.1%
Other expenditure	70 202	19 554	27.9%	(214)	(.3%)	19 340	27.5%	25 010	43.5%	(100.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(224 118)	150 673		102 140		252 813		62 812		
Transfers recognised - capital	164 803	52 567	31.9%	-	-	52 567	31.9%	31 579	20.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(59 316)	203 240		102 140		305 380		94 391		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(59 316)	203 240		102 140		305 380		94 391		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(59 316)	203 240		102 140		305 380		94 391		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(59 316)	203 240		102 140		305 380		94 391		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	153 983	55 120	35.8%	40 869	26.5%	95 989	62.3%	50 598	39.0%	(19.2%)
National Government	144 803	55 120	38.1%	40 814	28.2%	95 934	66.3%	50 477	39.3%	(19.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	144 803	55 120	38.1%	40 814	28.2%	95 934	66.3%	50 477	39.3%	(19.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 180	-	-	55	.6%	55	.6%	121	8.8%	(54.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	153 983	55 120	35.8%	40 869	26.5%	95 989	62.3%	50 598	39.0%	(19.2%)
Governance and Administration	8 580	2 968	34.6%	826	9.6%	3 795	44.2%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	8 580	-	-	-	-	-	-	-	-	-
Corporate Services	-	2 968	-	826	-	3 795	-	-	-	(100.0%)
Community and Public Safety	5 576	310	5.6%	-	-	310	5.6%	121	58.4%	(100.0%)
Community & Social Services	5 576	310	5.6%	-	-	310	5.6%	121	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 205	7 253	116.9%	273	4.4%	7 526	121.3%	698	11.8%	(60.9%)
Planning and Development	-	7 253	-	-	-	7 253	-	698	11.8%	(100.0%)
Road Transport	6 205	-	-	273	4.4%	273	4.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	133 622	44 588	33.4%	39 769	29.8%	84 358	63.1%	49 778	42.2%	(20.1%)
Electricity	12 271	2 864	23.3%	5 634	45.9%	8 498	69.2%	-	43.7%	(100.0%)
Water	93 994	28 237	30.0%	32 799	34.9%	61 036	64.9%	42 649	40.3%	(23.1%)
Waste Water Management	5 000	1 995	39.9%	263	5.3%	2 258	45.2%	4 013	164.5%	(93.5%)
Waste Management	22 356	11 492	51.4%	1 074	4.8%	12 566	56.2%	3 116	33.8%	(65.5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	608 970	230 881	37.9%	243 669	40.0%	474 550	77.9%	200 667	75.0%	21.4%
Property rates, penalties and collection charges	3 523	204	5.8%	59	1.7%	263	7.5%	1 526	90.8%	(96.2%)
Service charges	48 791	273	.6%	373	.8%	646	1.3%	522	58.9%	(28.6%)
Other revenue	6 796	22 461	330.5%	18 687	275.0%	41 148	605.5%	17 086	96.0%	9.4%
Government - operating	367 907	153 997	41.9%	122 276	33.2%	276 273	75.1%	114 617	70.1%	6.7%
Government - capital	170 845	52 567	30.8%	100 427	58.8%	152 994	89.6%	64 616	83.7%	55.4%
Interest	11 109	1 378	12.4%	1 848	16.6%	3 227	29.0%	2 300	42.0%	(19.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(461 152)	(58 806)	12.8%	(99 389)	21.6%	(158 195)	34.3%	(109 125)	43.4%	(8.9%)
Suppliers and employees	(417 392)	(58 806)	14.1%	(62 721)	15.0%	(121 528)	29.1%	(107 788)	48.0%	(41.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(43 760)	-	-	(36 667)	83.8%	(36 667)	83.8%	(1 337)	5.6%	2 642.7%
Net Cash from/(used) Operating Activities	147 818	172 075	116.4%	144 280	97.6%	316 355	214.0%	91 542	160.3%	57.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(153 983)	(55 120)	35.8%	(70 672)	45.9%	(125 793)	81.7%	(50 598)	39.0%	39.7%
Capital assets	(153 983)	(55 120)	35.8%	(70 672)	45.9%	(125 793)	81.7%	(50 598)	39.0%	39.7%
Net Cash from/(used) Investing Activities	(153 983)	(55 120)	35.8%	(70 672)	45.9%	(125 793)	81.7%	(50 598)	39.0%	39.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 165)	116 955	(1 897.2%)	73 608	(1 194.1%)	190 563	(3 091.3%)	40 944	58 768.2%	79.8%
Cash/cash equivalents at the year begin:	66 000	56 622	85.8%	173 576	263.0%	56 622	85.8%	215 093	128.7%	(19.3%)
Cash/cash equivalents at the year end:	59 835	173 576	290.1%	247 184	413.1%	247 184	413.1%	256 036	470.7%	(3.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 947	1.5%	3 918	1.5%	3 904	1.5%	249 629	95.5%	261 397	27.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 650	2.2%	2 920	1.7%	-	-	162 253	96.1%	168 823	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	73	1.3%	69	1.3%	69	1.3%	5 259	96.1%	5 470	.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 165	1.8%	2 134	1.8%	2 125	1.8%	111 093	94.5%	117 517	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 537	2.7%	3 472	2.6%	3 437	2.6%	122 827	92.2%	133 273	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 719	.6%	2 548	1.0%	13	-	263 446	98.4%	267 726	28.1%	-	-	-	-
Total By Income Source	15 091	1.6%	15 061	1.6%	9 549	1.0%	914 506	95.8%	954 206	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 389	2.4%	3 034	3.1%	(331)	(.3%)	92 989	94.8%	98 081	10.3%	-	-	-	-
Commercial	1 439	3.4%	1 064	2.5%	582	1.4%	39 194	92.7%	42 279	4.4%	-	-	-	-
Households	10 543	1.3%	10 377	1.3%	9 212	1.1%	776 410	96.3%	806 542	84.5%	-	-	-	-
Other	720	9.9%	586	8.0%	85	1.2%	5 913	81.0%	7 304	.8%	-	-	-	-
Total By Customer Group	15 091	1.6%	15 061	1.6%	9 549	1.0%	914 506	95.8%	954 206	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(35)	56.3%	(24)	38.7%	-	-	(3)	5.0%	(62)	138.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	17	100.0%	17	(38.5%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(35)	77.9%	(24)	53.6%	-	-	14	(31.6%)	(45)	100.0%

Contact Details

Municipal Manager	Mr O Nkosi	013 986 9115
Financial Manager	Mr Oupa Ledwaba	013 986 9161

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	474 067	50 798	10.7%	170 315	35.9%	221 113	46.6%	160 424	61.8%	6.2%
Property rates	13 250	8 889	67.1%	9 264	69.9%	18 153	137.0%	8 872	95.0%	4.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	34 150	25 489	74.6%	24 184	70.8%	49 673	145.5%	21 814	139.7%	10.9%
Service charges - sanitation revenue	9 200	1 818	19.8%	2 283	24.8%	4 101	44.6%	1 785	35.7%	27.9%
Service charges - refuse revenue	1 825	1 704	93.3%	1 924	105.4%	3 628	198.8%	1 661	133.8%	15.8%
Service charges - other	475	-	-	-	-	-	-	-	1.4%	-
Rental of facilities and equipment	325	150	46.2%	146	44.9%	296	91.0%	239	47.8%	(39.0%)
Interest earned - external investments	3 750	240	6.4%	260	6.9%	500	13.3%	1 387	34.0%	(81.3%)
Interest earned - outstanding debtors	10 000	6 989	69.9%	8 016	80.2%	15 005	150.0%	6 209	490.9%	29.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	500	60	12.0%	10	2.0%	70	14.0%	33	28.2%	(69.7%)
Licences and permits	2 500	-	-	6 244	249.7%	6 244	249.7%	29	.6%	21 336.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	351 967	2 510	.7%	116 286	33.0%	118 796	33.8%	110 939	54.3%	4.8%
Other own revenue	46 125	2 950	6.4%	1 698	3.7%	4 648	10.1%	7 455	87.0%	(77.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	663 617	93 994	14.2%	108 128	16.3%	202 122	30.5%	102 360	33.1%	5.6%
Employee related costs	197 639	48 248	24.4%	47 938	24.3%	96 186	48.7%	45 181	50.5%	6.1%
Remuneration of councillors	22 200	5 828	26.3%	5 989	27.0%	11 816	53.2%	5 333	52.1%	12.3%
Debt impairment	39 495	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	150 000	-	-	-	-	-	-	-	-	-
Finance charges	300	33	11.1%	48	16.2%	82	27.3%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	45 410	2 867	6.3%	8 241	18.1%	11 108	24.5%	9 506	27.2%	(13.3%)
Contracted services	53 921	5 639	10.5%	8 024	14.9%	13 663	25.3%	12 825	67.7%	(37.4%)
Transfers and grants	15 000	668	4.5%	753	5.0%	1 421	9.5%	-	-	(100.0%)
Other expenditure	139 652	30 711	22.0%	37 134	26.6%	67 845	48.6%	29 515	43.0%	25.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(189 550)	(43 197)		62 188		18 991		58 063		
Transfers recognised - capital	122 491	-	-	65 950	53.8%	65 950	53.8%	59 221	87.4%	11.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 059)	(43 197)		128 138		84 941		117 284		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 059)	(43 197)		128 138		84 941		117 284		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 059)	(43 197)		128 138		84 941		117 284		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 059)	(43 197)		128 138		84 941		117 284		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	126 091	33 778	26.8%	20 943	16.6%	54 721	43.4%	22 438	60.4%	(6.7%)
National Government	118 391	33 778	28.5%	18 242	15.4%	52 020	43.9%	22 438	60.4%	(18.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	118 391	33 778	28.5%	18 242	15.4%	52 020	43.9%	22 438	60.4%	(18.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 700	-	-	2 701	35.1%	2 701	35.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	126 091	33 778	26.8%	20 943	16.6%	54 721	43.4%	22 438	60.4%	(6.7%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 700	-	-	2 701	25.2%	2 701	25.2%	-	-	(100.0%)
Community & Social Services	10 700	-	-	2 701	25.2%	2 701	25.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	4 583	-	7 641	-	12 224	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	4 583	-	7 641	-	12 224	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	115 391	29 195	25.3%	10 601	9.2%	39 796	34.5%	22 438	100.7%	(52.8%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	50 417	21 502	42.6%	10 601	21.0%	32 103	63.7%	17 369	90.9%	(39.0%)
Waste Water Management	64 974	7 693	11.8%	-	-	7 693	11.8%	5 069	135.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	596 558	82 200	13.8%	198 132	33.2%	280 332	47.0%	200 230	75.8%	(1.0%)
Property rates, penalties and collection charges	13 250	13 611	102.7%	776	5.9%	14 387	108.6%	331	57.8%	134.6%
Service charges	62 075	12 203	19.7%	9 796	15.8%	21 999	35.4%	18 120	77.5%	(45.9%)
Other revenue	33 025	2 174	6.6%	5 510	16.7%	7 683	23.3%	8 768	66.7%	(37.2%)
Government - operating	351 967	2 510	.7%	115 736	32.9%	118 246	33.6%	110 939	74.7%	4.3%
Government - capital	122 491	48 500	39.6%	65 950	53.8%	114 450	93.4%	59 221	83.1%	11.4%
Interest	13 750	3 202	23.3%	365	2.7%	3 568	25.9%	2 852	60.6%	(87.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(474 122)	(93 994)	19.8%	(108 104)	22.8%	(202 098)	42.6%	(102 360)	47.7%	5.6%
Suppliers and employees	(458 822)	(93 293)	20.3%	(108 056)	23.6%	(201 348)	43.9%	(102 360)	47.7%	5.6%
Finance charges	(300)	(33)	11.1%	(48)	16.2%	(82)	27.3%	-	-	(100.0%)
Transfers and grants	(15 000)	(668)	4.5%	-		(668)	4.5%	-	-	-
Net Cash from/(used) Operating Activities	122 436	(11 794)	(9.6%)	90 028	73.5%	78 234	63.9%	97 869	175.0%	(8.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(126 091)	(25 480)	20.2%	(54 721)	43.4%	(80 201)	63.6%	(22 438)	60.4%	143.9%
Capital assets	(126 091)	(25 480)	20.2%	(54 721)	43.4%	(80 201)	63.6%	(22 438)	60.4%	143.9%
Net Cash from/(used) Investing Activities	(126 091)	(25 480)	20.2%	(54 721)	43.4%	(80 201)	63.6%	(22 438)	60.4%	143.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 655)	(37 274)	1 019.8%	35 307	(966.0%)	(1 967)	53.8%	75 432	26 084.7%	(53.2%)
Cash/cash equivalents at the year begin:	25 762	829	3.2%	(36 446)	(141.5%)	829	3.2%	66 680	85.4%	(154.7%)
Cash/cash equivalents at the year end:	22 107	(36 446)	(164.9%)	(1 139)	(5.2%)	(1 139)	(5.2%)	142 112	4 020.2%	(100.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 294	18.2%	5 172	5.2%	3 145	3.1%	73 756	73.5%	100 367	25.1%	-	-	71 335	71.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 934	7.4%	2 764	3.0%	2 663	2.8%	81 105	86.8%	93 467	23.4%	-	-	76 259	82.0%
Receivables from Exchange Transactions - Waste Water Management	1 485	6.6%	681	3.0%	581	2.6%	19 839	87.8%	22 586	5.7%	-	-	18 665	83.0%
Receivables from Exchange Transactions - Waste Management	1 255	5.1%	617	2.5%	604	2.5%	21 919	89.8%	24 396	6.1%	-	-	20 518	84.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 136	5.4%	2 383	2.5%	2 012	2.1%	85 646	90.0%	95 177	23.8%	-	-	77 513	81.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 901)	(6.2%)	3 829	6.0%	6 317	10.0%	57 139	90.1%	63 384	15.9%	-	-	24 976	39.0%
Total By Income Source	29 203	7.3%	15 446	3.9%	15 322	3.8%	339 405	85.0%	399 376	100.0%	-	-	289 266	72.0%
Debtors Age Analysis By Customer Group														
Organs of State	13 475	13.0%	7 907	7.6%	7 353	7.1%	75 194	72.4%	103 928	26.0%	-	-	51 560	50.0%
Commercial	1 731	6.2%	645	2.3%	676	2.4%	24 689	89.0%	27 741	6.9%	-	-	21 454	77.0%
Households	13 998	5.2%	6 894	2.6%	7 293	2.7%	239 522	89.5%	267 706	67.0%	-	-	216 252	81.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 203	7.3%	15 446	3.9%	15 322	3.8%	339 405	85.0%	399 376	100.0%	-	-	289 266	72.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18 089	100.0%	-	-	-	-	-	-	18 089	100.0%
Total	18 089	100.0%	-	-	-	-	-	-	18 089	100.0%

Contact Details

Municipal Manager	Mr M.F Monkoe	013 973 1101
Financial Manager	Mr M.T Letsoalo	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	373 393	149 791	40.1%	120 182	32.2%	269 973	72.3%	120 092	72.3%	.1%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11	-	-	21	198.4%	21	198.4%	-	-	(100.0%)
Interest earned - external investments	22 459	3 203	14.3%	4 970	22.1%	8 173	36.4%	4 255	34.9%	16.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	900	11	1.2%	21	2.3%	31	3.5%	84	18.6%	(75.1%)
Licences and permits	1 170	243	20.8%	183	15.7%	426	36.4%	258	113.9%	(29.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	348 588	145 192	41.7%	114 807	32.9%	259 999	74.6%	115 216	75.0%	(.4%)
Other own revenue	266	1 150	433.2%	172	64.9%	1 322	498.0%	279	164.7%	(38.3%)
Gains on disposal of PPE	-	(8)	-	8	-	-	-	-	-	(100.0%)
Operating Expenditure	445 223	74 220	16.7%	97 035	21.8%	171 255	38.5%	107 687	51.0%	(9.9%)
Employee related costs	144 287	33 224	23.0%	33 243	23.0%	66 467	46.1%	29 051	41.4%	14.4%
Remuneration of councillors	13 498	3 325	24.6%	3 479	25.8%	6 804	50.4%	3 279	50.7%	6.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 380	-	-	7 896	84.2%	7 896	84.2%	2 453	46.1%	221.8%
Finance charges	968	310	32.1%	24	2.5%	335	34.6%	3	35.8%	760.4%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	54 294	6 168	11.4%	14 351	26.4%	20 519	37.8%	12 251	42.4%	17.1%
Transfers and grants	167 509	22 861	13.6%	30 555	18.2%	53 416	31.9%	52 085	77.3%	(41.3%)
Other expenditure	55 287	8 332	15.1%	7 396	13.4%	15 729	28.4%	8 564	28.6%	(13.6%)
Loss on disposal of PPE	-	-	-	90	-	90	-	-	-	(100.0%)
Surplus/(Deficit)	(71 830)	75 570		23 147		98 717		12 405		
Transfers recognised - capital	2 180	-	-	-	-	-	-	(9)	(.4%)	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(69 650)	75 570		23 147		98 717		12 396		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(69 650)	75 570		23 147		98 717		12 396		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(69 650)	75 570		23 147		98 717		12 396		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(69 650)	75 570		23 147		98 717		12 396		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	33 248	4 110	12.4%	2 637	7.9%	6 747	20.3%	608	28.6%	333.5%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 248	4 110	12.4%	2 637	7.9%	6 747	20.3%	608	28.6%	333.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 248	4 110	12.4%	2 637	7.9%	6 747	20.3%	608	28.6%	333.5%
Governance and Administration	15 620	1 957	12.5%	2 607	16.7%	4 564	29.2%	331	34.8%	686.5%
Executive & Council	100	28	27.6%	12	12.4%	40	40.0%	16	1.2%	(21.5%)
Budget & Treasury Office	15 520	-	-	-	-	-	-	8	-	(100.0%)
Corporate Services	-	1 929	-	2 595	-	4 524	-	307	32 063.6%	744.1%
Community and Public Safety	15 928	656	4.1%	30	.2%	686	4.3%	277	21.1%	(89.2%)
Community & Social Services	2 070	-	-	30	1.4%	30	1.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	12 358	656	5.3%	-	-	656	5.3%	277	33.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	1 500	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 700	1 497	88.1%	-	-	1 497	88.1%	-	-	-
Planning and Development	1 700	1 497	88.1%	-	-	1 497	88.1%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	375 573	151 624	40.4%	120 174	32.0%	271 798	72.4%	120 083	71.8%	.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	2 346	1 702	72.6%	376	16.0%	2 079	88.6%	621	83.5%	(39.4%)
Government - operating	348 588	145 192	41.7%	114 807	32.9%	259 999	74.6%	115 216	75.0%	(.4%)
Government - capital	2 180	1 527	70.0%	-	-	1 527	70.0%	(9)	(.4%)	(100.0%)
Interest	22 459	3 203	14.3%	4 991	22.2%	8 194	36.5%	4 255	34.9%	17.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(340 467)	(65 437)	19.2%	(88 515)	26.0%	(153 952)	45.2%	(101 919)	56.7%	(13.2%)
Suppliers and employees	(192 345)	(49 821)	25.9%	(57 936)	30.1%	(107 757)	56.0%	(49 832)	51.3%	16.3%
Finance charges	(968)	(310)	32.0%	(24)	2.5%	(334)	34.5%	(2)	.4%	1 331.0%
Transfers and grants	(147 154)	(15 306)	10.4%	(30 555)	20.8%	(45 861)	31.2%	(52 085)	69.4%	(41.3%)
Net Cash from/(used) Operating Activities	35 106	86 187	245.5%	31 659	90.2%	117 846	335.7%	18 164	485.9%	74.3%
Cash Flow from Investing Activities										
Receipts	(4 120)	-	-	838	(20.3%)	838	(20.3%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	838	-	838	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4 120)	-	-	-	-	-	-	-	-	-
Payments	(33 248)	(4 110)	12.4%	(2 637)	7.9%	(6 747)	20.3%	973	28.1%	(370.9%)
Capital assets	(33 248)	(4 110)	12.4%	(2 637)	7.9%	(6 747)	20.3%	973	28.1%	(370.9%)
Net Cash from/(used) Investing Activities	(37 368)	(4 110)	11.0%	(1 799)	4.8%	(5 909)	15.8%	973	24.7%	(284.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 085)	(1 634)	53.0%	-	-	(1 634)	53.0%	(54)	43.6%	(100.0%)
Repayment of borrowing	(3 085)	(1 634)	53.0%	-	-	(1 634)	53.0%	(54)	43.6%	(100.0%)
Net Cash from/(used) Financing Activities	(3 085)	(1 634)	53.0%	-	-	(1 634)	53.0%	(54)	43.6%	(100.0%)
Net Increase/(Decrease) in cash held	(5 347)	80 444	(1 504.6%)	29 859	(558.5%)	110 303	(2 063.0%)	19 083	(229.8%)	56.5%
Cash/cash equivalents at the year begin:	377 706	408 446	108.1%	488 889	129.4%	408 446	108.1%	490 459	111.4%	(.3%)
Cash/cash equivalents at the year end:	372 359	488 889	131.3%	518 749	139.3%	518 749	139.3%	509 542	132.3%	1.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 180	99.5%	-	-	-	-	40	.5%	8 220	100.0%	-	-	-	-
Total By Income Source	8 180	99.5%	-	-	-	-	40	.5%	8 220	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Orgons of State	7 705	100.0%	-	-	-	-	-	-	7 705	93.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	474	92.3%	-	-	-	-	40	7.7%	514	6.3%	-	-	-	-
Total By Customer Group	8 180	99.5%	-	-	-	-	40	.5%	8 220	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 971	100.0%	-	-	-	-	-	-	1 971	3.5%
Trade Creditors	53 861	100.0%	-	-	-	-	-	-	53 861	95.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	585	100.0%	-	-	-	-	-	-	585	1.0%
Total	56 417	100.0%	-	-	-	-	-	-	56 417	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	614 939	184 885	30.1%	133 672	21.7%	318 557	51.8%	143 306	64.6%	(6.7%)
Property rates	135 595	51 606	38.1%	11 831	8.7%	63 437	46.8%	(112)	92.6%	(10 704.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	1	-	(100.0%)
Service charges - electricity revenue	190 757	43 024	22.6%	40 544	21.3%	83 569	43.8%	33 621	39.3%	20.6%
Service charges - water revenue	42 065	12 718	30.2%	13 789	32.8%	26 507	63.0%	10 335	38.9%	33.4%
Service charges - sanitation revenue	18 411	4 718	25.6%	3 903	21.2%	8 621	46.8%	3 996	46.6%	(2.3%)
Service charges - refuse revenue	18 411	4 704	25.6%	4 796	26.1%	9 500	51.6%	4 220	39.8%	13.7%
Service charges - other	42	877	2 087.6%	1 614	3 842.3%	2 491	5 929.9%	-	-	(100.0%)
Rental of facilities and equipment	1 719	669	38.9%	364	21.2%	1 033	60.1%	734	-	(50.4%)
Interest earned - external investments	4 706	601	12.8%	1 015	21.6%	1 616	34.3%	78	-	1 208.3%
Interest earned - outstanding debtors	19 281	5 547	28.8%	6 059	31.4%	11 606	60.2%	4 910	-	23.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 770	199	11.2%	305	17.2%	504	28.5%	591	-	(48.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	1	-	(100.0%)
Transfers recognised - operational	136 773	57 960	42.4%	45 077	33.0%	103 037	75.3%	42 579	-	5.9%
Other own revenue	45 410	2 262	5.0%	4 375	9.6%	6 637	14.6%	42 352	26.1%	(89.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	586 075	128 814	22.0%	100 528	17.2%	229 342	39.1%	126 208	42.2%	(20.3%)
Employee related costs	193 636	45 820	23.7%	46 005	23.8%	91 825	47.4%	42 575	52.0%	8.1%
Remuneration of councillors	10 801	2 567	23.8%	2 459	22.8%	5 026	46.5%	2 397	48.9%	2.6%
Debt impairment	3 500	291	8.3%	-	-	291	8.3%	359	2 425.8%	(100.0%)
Depreciation and asset impairment	37 211	-	-	-	-	-	-	-	.3%	-
Finance charges	10 200	5 768	56.5%	10 203	100.0%	15 971	156.6%	3 602	85.9%	183.2%
Bulk purchases	172 243	42 133	24.5%	22 168	12.9%	64 301	37.3%	23 551	55.1%	(5.9%)
Other Materials	-	-	-	-	-	-	-	71	-	(100.0%)
Contracted services	78 409	10 469	13.4%	8 217	10.5%	18 686	23.8%	11 053	40.4%	(25.7%)
Transfers and grants	14 232	3 525	24.8%	1 815	12.8%	5 340	37.5%	6 198	122.7%	(70.7%)
Other expenditure	65 843	18 242	27.7%	9 660	14.7%	27 903	42.4%	36 402	27.2%	(73.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 864	56 071		33 145		89 215		17 097		
Transfers recognised - capital	84 392	34 794	41.2%	-	-	34 794	41.2%	44 137	40.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	113 256	90 865		33 145		124 009		61 234		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	113 256	90 865		33 145		124 009		61 234		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	113 256	90 865		33 145		124 009		61 234		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	113 256	90 865		33 145		124 009		61 234		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	112 153	5 170	4.6%	3 949	3.5%	9 119	8.1%	5 384	16.8%	(26.7%)
National Government	81 619	5 170	6.3%	3 949	4.8%	9 119	11.2%	5 384	17.2%	(26.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 619	5 170	6.3%	3 949	4.8%	9 119	11.2%	5 384	17.2%	(26.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 534	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	112 153	5 170	4.6%	3 949	3.5%	9 119	8.1%	5 384	16.8%	(26.7%)
Governance and Administration	4 429	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 429	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	28 451	1 309	4.6%	-	-	1 309	4.6%	-	-	-
Community & Social Services	6 951	-	-	-	-	-	-	-	-	-
Sport And Recreation	19 276	1 309	6.8%	-	-	1 309	6.8%	-	-	-
Public Safety	2 224	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 320	1 312	2.7%	1 286	2.6%	2 598	5.3%	3 263	27.6%	(60.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	49 320	1 312	2.7%	1 286	2.6%	2 598	5.3%	3 263	29.9%	(60.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	29 954	2 550	8.5%	2 663	8.9%	5 212	17.4%	2 121	14.2%	25.5%
Electricity	4 935	1 612	32.7%	717	14.5%	2 328	47.2%	663	3.2%	8.2%
Water	16 000	411	2.6%	857	5.4%	1 267	7.9%	1 459	25.1%	(41.3%)
Waste Water Management	4 260	-	-	-	-	-	-	-	-	-
Waste Management	4 759	527	11.1%	1 089	22.9%	1 617	34.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	639 802	175 631	27.5%	158 904	24.8%	334 534	52.3%	180 987	50.4%	(12.2%)
Property rates, penalties and collection charges	103 051	18 070	17.5%	26 095	25.3%	44 165	42.9%	30 206	44.3%	(13.6%)
Service charges	232 711	53 353	22.9%	57 097	24.5%	110 450	47.5%	55 945	37.5%	2.1%
Other revenue	58 887	7 228	12.3%	3 457	5.9%	10 684	18.1%	8 513	76.8%	(59.4%)
Government - operating	136 773	57 960	42.4%	45 078	33.0%	103 038	75.3%	42 323	79.2%	6.5%
Government - capital	84 392	34 794	41.2%	25 992	30.8%	60 786	72.0%	44 000	57.6%	(40.9%)
Interest	23 987	4 226	17.6%	1 185	4.9%	5 411	22.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(567 984)	(137 009)	24.1%	(167 831)	29.5%	(304 840)	53.7%	(140 808)	52.7%	19.2%
Suppliers and employees	(546 552)	(132 338)	24.2%	(167 047)	30.6%	(299 385)	54.8%	(131 413)	50.0%	27.1%
Finance charges	(10 200)	(1 645)	16.1%	(648)	6.4%	(2 293)	22.5%	(1 811)	70.9%	(64.2%)
Transfers and grants	(11 232)	(3 026)	26.9%	(136)	1.2%	(3 162)	28.2%	(7 584)	154.6%	(98.2%)
Net Cash from/(used) Operating Activities	71 818	38 621	53.8%	(8 927)	(12.4%)	29 694	41.3%	40 179	36.5%	(122.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(112 132)	(13 427)	12.0%	(11 986)	10.7%	(25 413)	22.7%	(141)	.6%	8 383.6%
Capital assets	(112 132)	(13 427)	12.0%	(11 986)	10.7%	(25 413)	22.7%	(141)	.6%	8 383.6%
Net Cash from/(used) Investing Activities	(112 132)	(13 427)	12.0%	(11 986)	10.7%	(25 413)	22.7%	(141)	.6%	8 383.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 314)	25 194	(62.5%)	(20 913)	51.9%	4 281	(10.6%)	40 038	(165.5%)	(152.2%)
Cash/cash equivalents at the year begin:	42 799	34 337	80.2%	59 530	139.1%	34 337	80.2%	16 277	52.1%	265.7%
Cash/cash equivalents at the year end:	2 485	59 530	2 395.7%	38 618	1 554.1%	38 618	1 554.1%	56 315	227.4%	(31.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 077	7.1%	2 939	4.1%	2 285	3.2%	61 380	85.6%	71 681	21.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 346	12.2%	2 927	4.8%	2 141	3.5%	47 981	79.4%	60 395	18.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 910	5.2%	3 361	2.5%	3 147	2.4%	119 898	89.9%	133 317	40.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 354	5.3%	1 846	2.9%	1 633	2.6%	56 127	89.1%	62 959	19.2%	-	-	-	-
Total By Income Source	22 687	6.9%	11 074	3.4%	9 206	2.8%	285 385	86.9%	328 352	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	567	1.5%	323	.8%	275	.7%	36 942	96.9%	38 108	11.6%	-	-	-	-
Commercial	8 148	7.1%	3 686	3.2%	2 915	2.5%	99 597	87.1%	114 346	34.8%	-	-	-	-
Households	11 816	7.9%	5 255	3.5%	4 292	2.9%	128 053	85.7%	149 417	45.5%	-	-	-	-
Other	2 156	8.1%	1 809	6.8%	1 723	6.5%	20 792	78.5%	26 480	8.1%	-	-	-	-
Total By Customer Group	22 687	6.9%	11 074	3.4%	9 206	2.8%	285 385	86.9%	328 352	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	12 971	2.4%	-	-	9 225	1.7%	508 553	95.8%	530 749	94.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 239	14.2%	1 868	11.8%	-	-	11 708	74.0%	15 815	2.8%
Auditor-General	2 023	80.2%	-	-	499	19.8%	-	-	2 522	.5%
Other	-	-	-	-	-	-	10 160	100.0%	10 160	1.8%
Total	17 233	3.1%	1 868	.3%	9 724	1.7%	530 421	94.8%	559 246	100.0%

Contact Details

Municipal Manager	Ms SS Matsi	013 235 7307
Financial Manager	Mr KP Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	873 134	279 031	32.0%	225 095	25.8%	504 126	57.7%	137 207	48.0%	64.1%
Property rates	114 723	24 127	21.0%	24 044	21.0%	48 172	42.0%	(32 958)	(6.3%)	(173.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	103 403	23 286	22.5%	26 331	25.5%	49 617	48.0%	25 028	56.9%	5.2%
Service charges - water revenue	22 201	5 657	25.5%	6 207	28.0%	11 864	53.4%	6 135	54.8%	1.2%
Service charges - sanitation revenue	5 328	1 423	26.7%	1 405	26.4%	2 828	53.1%	(4 628)	(67.8%)	(130.4%)
Service charges - refuse revenue	7 724	2 077	26.9%	2 105	27.3%	4 181	54.1%	7 699	129.4%	(72.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 210	3 383	105.4%	469	14.6%	3 852	120.0%	359	18.7%	30.6%
Interest earned - external investments	12 428	1 087	8.7%	721	5.8%	1 808	14.5%	588	37.8%	22.6%
Interest earned - outstanding debtors	13 109	1 692	12.9%	1 667	12.7%	3 359	25.6%	2 381	615.4%	(30.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	28 774	90	.3%	89	.3%	179	.6%	189	6.8%	(52.8%)
Licences and permits	35	1	3.7%	1	3.1%	2	6.8%	7	39.1%	(84.6%)
Agency services	11 692	2 193	18.8%	2 702	23.1%	4 895	41.9%	2 874	30.5%	(6.0%)
Transfers recognised - operational	546 431	214 372	39.2%	158 512	29.0%	372 884	68.2%	128 811	60.1%	23.1%
Other own revenue	4 076	(357)	(8.8%)	840	20.6%	484	11.9%	722	14.9%	16.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	847 058	163 917	19.4%	199 469	23.5%	363 387	42.9%	186 284	41.4%	7.1%
Employee related costs	358 811	86 602	24.1%	105 997	29.5%	192 598	53.7%	94 253	53.9%	12.5%
Remuneration of councillors	24 291	7 433	30.6%	7 566	31.1%	14 998	61.7%	6 717	65.4%	12.6%
Debt impairment	22 200	-	-	-	-	-	-	2 767	14.9%	(100.0%)
Depreciation and asset impairment	61 198	-	-	-	-	-	-	-	-	-
Finance charges	692	77	11.1%	33	4.8%	110	15.8%	218	72.7%	(84.9%)
Bulk purchases	67 345	18 488	27.5%	17 841	26.5%	36 330	53.9%	16 677	52.6%	7.0%
Other Materials	41 405	3 639	8.8%	6 331	15.3%	9 970	24.1%	4 996	21.8%	26.7%
Contracted services	110 936	17 012	15.3%	22 144	20.0%	39 156	35.3%	25 138	31.8%	(11.9%)
Transfers and grants	16 660	320	1.9%	5 044	30.3%	5 365	32.2%	1 757	146.4%	187.1%
Other expenditure	143 520	30 347	21.1%	34 514	24.0%	64 860	45.2%	33 762	41.7%	2.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 076	115 114		25 625		140 739		(49 077)		
Transfers recognised - capital	241 891	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	267 968	115 114		25 625		140 739		(49 077)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	267 968	115 114		25 625		140 739		(49 077)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	267 968	115 114		25 625		140 739		(49 077)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	267 968	115 114		25 625		140 739		(49 077)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	279 363	34 031	12.2%	62 661	22.4%	96 692	34.6%	36 044	25.8%	73.8%
National Government	236 451	33 986	14.4%	60 245	25.5%	94 231	39.9%	31 672	26.6%	90.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	236 451	33 986	14.4%	60 245	25.5%	94 231	39.9%	31 672	26.6%	90.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 912	45	.1%	2 416	5.6%	2 461	5.7%	4 372	19.7%	(44.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	279 363	34 031	12.2%	62 661	22.4%	96 692	34.6%	36 044	25.8%	73.8%
Governance and Administration	12 860	45	.3%	2 246	17.5%	2 291	17.8%	42	1.3%	5 272.7%
Executive & Council	1 200	-	-	674	56.2%	674	56.2%	14	3.2%	4 606.2%
Budget & Treasury Office	11 660	45	.4%	1 508	12.9%	1 553	13.3%	27	1.1%	5 386.9%
Corporate Services	-	-	-	64	-	64	-	-	-	(100.0%)
Community and Public Safety	31 424	6 258	19.9%	10 368	33.0%	16 626	52.9%	271	20.7%	3 727.5%
Community & Social Services	24 069	1 301	5.4%	7 266	30.2%	8 567	35.6%	271	20.9%	2 582.2%
Sport And Recreation	7 290	4 956	68.0%	3 067	42.1%	8 023	110.1%	-	20.3%	(100.0%)
Public Safety	-	-	-	36	-	36	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	65	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	116 013	20 689	17.8%	23 082	19.9%	43 771	37.7%	349	6.5%	6 521.6%
Planning and Development	1 050	-	-	-	-	-	-	-	-	-
Road Transport	114 823	20 689	18.0%	23 075	20.1%	43 764	38.1%	349	6.6%	6 519.7%
Environmental Protection	140	-	-	7	4.9%	7	4.9%	-	-	(100.0%)
Trading Services	119 065	7 039	5.9%	26 965	22.6%	34 004	28.6%	35 382	32.3%	(23.8%)
Electricity	8 400	-	-	120	1.4%	120	1.4%	2 937	80.0%	(95.9%)
Water	107 195	7 039	6.6%	26 816	25.0%	33 855	31.6%	27 532	31.8%	(2.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 470	-	-	29	.8%	29	.8%	4 913	26.3%	(99.4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 096 156	436 185	39.8%	347 188	31.7%	783 373	71.5%	354 945	76.7%	(2.2%)
Property rates, penalties and collection charges	114 170	17 737	15.5%	20 153	17.7%	37 889	33.2%	33 297	68.4%	(39.5%)
Service charges	134 277	30 404	22.6%	33 849	25.2%	64 253	47.9%	32 512	56.4%	4.1%
Other revenue	37 509	42 850	114.2%	55 863	148.9%	98 713	263.2%	29 716	256.4%	88.0%
Government - operating	551 431	218 448	39.6%	159 512	28.9%	377 960	68.5%	159 913	66.4%	(.3%)
Government - capital	236 891	126 273	53.3%	77 091	32.5%	203 364	85.8%	93 850	89.8%	(17.9%)
Interest	21 878	473	2.2%	720	3.3%	1 193	5.5%	5 657	124.6%	(87.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(760 111)	(228 144)	30.0%	(242 325)	31.9%	(470 469)	61.9%	(222 557)	63.0%	8.9%
Suppliers and employees	(741 536)	(227 869)	30.7%	(242 303)	32.7%	(470 172)	63.4%	(222 202)	63.1%	9.0%
Finance charges	(1 915)	(61)	3.2%	(23)	1.2%	(84)	4.4%	(201)	42.9%	(88.8%)
Transfers and grants	(16 660)	(214)	1.3%	-	-	(214)	1.3%	(155)	12.9%	(100.0%)
Net Cash from/(used) Operating Activities	336 045	208 041	61.9%	104 863	31.2%	312 903	93.1%	132 387	113.2%	(20.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(279 363)	(39 055)	14.0%	(70 236)	25.1%	(109 291)	39.1%	(47 620)	26.4%	47.5%
Capital assets	(279 363)	(39 055)	14.0%	(70 236)	25.1%	(109 291)	39.1%	(47 620)	26.4%	47.5%
Net Cash from/(used) Investing Activities	(279 363)	(39 055)	14.0%	(70 236)	25.1%	(109 291)	39.1%	(47 620)	26.4%	47.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	56 682	168 986	298.1%	34 626	61.1%	203 612	359.2%	84 768	1 393.1%	(59.2%)
Cash/cash equivalents at the year begin:	120 668	227 325	188.4%	396 310	328.4%	227 325	188.4%	279 308	139.5%	41.9%
Cash/cash equivalents at the year end:	177 351	396 310	223.5%	430 937	243.0%	430 937	243.0%	364 075	354.8%	18.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 011	29.4%	554	8.1%	296	4.3%	3 971	58.1%	6 832	8.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 130	54.2%	1 176	10.4%	411	3.6%	3 599	31.8%	11 316	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 119	10.8%	2 731	5.7%	2 296	4.8%	37 359	78.6%	47 504	58.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	350	22.0%	140	8.8%	88	5.5%	1 013	63.6%	1 592	2.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	453	28.8%	171	10.9%	106	6.8%	843	53.6%	1 574	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	384	5.1%	359	4.7%	322	4.3%	6 523	86.0%	7 588	9.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	350	8.0%	248	5.7%	159	3.6%	3 604	82.6%	4 361	5.4%	-	-	-	-
Total By Income Source	14 797	18.3%	5 380	6.7%	3 679	4.6%	56 912	70.5%	80 768	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 031	8.7%	1 687	7.2%	1 538	6.6%	18 031	77.4%	23 287	28.8%	-	-	-	-
Commercial	7 528	24.1%	2 003	6.4%	1 072	3.4%	20 594	66.0%	31 196	38.6%	-	-	-	-
Households	4 827	19.5%	1 625	6.6%	1 006	4.1%	17 234	69.8%	24 691	30.6%	-	-	-	-
Other	411	25.8%	66	4.1%	63	4.0%	1 054	66.1%	1 593	2.0%	-	-	-	-
Total By Customer Group	14 797	18.3%	5 380	6.7%	3 679	4.6%	56 912	70.5%	80 768	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	105	100.0%	-	-	-	-	-	-	105	.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 334	100.0%	-	-	-	-	-	-	4 334	27.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 784	100.0%	-	-	-	-	-	-	3 784	24.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 759	63.0%	965	12.8%	195	2.6%	1 640	21.7%	7 558	47.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 983	82.3%	965	6.1%	195	1.2%	1 640	10.4%	15 781	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr TS Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	1 267 402	370 245	29.2%	347 506	27.4%	717 751	56.6%	274 641	67.3%	26.5%
Property rates	210 292	50 233	23.9%	49 535	23.6%	99 768	47.4%	48 014	98.0%	3.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	63 338	6 680	10.5%	6 135	9.7%	12 815	20.2%	2 440	9.4%	151.4%
Service charges - sanitation revenue	4 894	1 342	27.4%	925	18.9%	2 267	46.3%	776	26.8%	19.2%
Service charges - refuse revenue	8 933	2 014	22.5%	-	-	2 014	22.5%	1 656	22.2%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 237	15	.7%	24	1.1%	38	1.7%	37	4.9%	(36.2%)
Interest earned - external investments	20 911	3 373	16.1%	1 781	8.5%	5 154	24.6%	1 741	23.5%	2.3%
Interest earned - outstanding debtors	116 500	1 072	.9%	7 672	6.6%	8 744	7.5%	1 314	19.4%	483.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	15 010	-	-	-	-	-	-	-	-	-
Licences and permits	17 976	863	4.8%	-	-	863	4.8%	35	43.7%	(100.0%)
Agency services	11 500	1 147	10.0%	694	6.0%	1 840	16.0%	-	-	(100.0%)
Transfers recognised - operational	788 354	302 313	38.3%	279 749	35.5%	582 062	73.8%	218 260	70.4%	28.2%
Other own revenue	7 457	1 193	16.0%	991	13.3%	2 184	29.3%	366	28.4%	171.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 224 121	186 796	15.3%	240 414	19.6%	427 210	34.9%	199 233	30.4%	20.7%
Employee related costs	457 849	99 558	21.7%	131 346	28.7%	230 904	50.4%	113 297	44.8%	15.9%
Remuneration of councillors	29 501	7 340	24.9%	7 394	25.1%	14 734	49.9%	4 069	19.1%	81.7%
Debt impairment	17 055	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	59 333	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	317 782	55 096	17.3%	63 116	19.9%	118 212	37.2%	59 016	36.2%	6.9%
Other Materials	21 519	1 304	6.1%	7 705	35.8%	9 009	41.9%	1 929	30.5%	299.5%
Contracted services	54 602	16 000	29.3%	13 444	24.6%	29 445	53.9%	15 163	43.7%	(11.3%)
Transfers and grants	11 093	-	-	-	-	-	-	-	27.5%	-
Other expenditure	255 387	7 497	2.9%	17 409	6.8%	24 906	9.8%	5 759	15.1%	202.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 281	183 450		107 092		290 541		75 408		
Transfers recognised - capital	428 721	143 829	33.5%	130 296	30.4%	274 125	63.9%	166 320	52.5%	(21.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	472 002	327 279		237 388		564 666		241 728		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	472 002	327 279		237 388		564 666		241 728		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	472 002	327 279		237 388		564 666		241 728		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	472 002	327 279		237 388		564 666		241 728		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	559 596	79 114	14.1%	126 854	22.7%	205 968	36.8%	83 672	48.0%	51.6%
National Government	559 596	79 114	14.1%	126 854	22.7%	205 968	36.8%	83 672	48.0%	51.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	559 596	79 114	14.1%	126 854	22.7%	205 968	36.8%	83 672	48.0%	51.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	559 596	79 114	14.1%	126 854	22.7%	205 968	36.8%	83 672	48.0%	51.6%
Governance and Administration	3 566	-	-	-	-	-	-	-	-	-
Executive & Council	2 400	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 166	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 478	-	-	760	2.1%	760	2.1%	-	-	(100.0%)
Community & Social Services	25 478	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 000	-	-	-	-	-	-	-	-	-
Public Safety	4 000	-	-	760	19.0%	760	19.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	139 641	12 084	8.7%	20 563	14.7%	32 647	23.4%	9 382	83.3%	119.2%
Planning and Development	37 200	1 642	4.4%	5 033	13.5%	6 675	17.9%	7 749	28.0%	(35.1%)
Road Transport	102 441	10 443	10.2%	15 530	15.2%	25 972	25.4%	1 632	114.0%	851.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	326 294	67 030	20.5%	105 531	32.3%	172 561	52.9%	74 290	45.6%	42.1%
Electricity	6 000	123	2.1%	1 121	18.7%	1 244	20.7%	1 894	1 138.2%	(40.8%)
Water	290 294	62 949	21.7%	104 410	36.0%	167 359	57.7%	67 606	44.6%	54.4%
Waste Water Management	30 000	3 958	13.2%	-	-	3 958	13.2%	4 790	25.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	54 617	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 696 123	462 299	27.3%	426 651	25.2%	888 950	52.4%	390 447	59.5%	9.3%
Property rates, penalties and collection charges	210 292	1 846	.9%	1 247	.6%	3 093	1.5%	1 474	18.3%	(15.4%)
Service charges	77 165	1 387	1.8%	3 556	4.6%	4 943	6.4%	899	14.4%	295.7%
Other revenue	54 180	3 217	5.9%	1 691	3.1%	4 909	9.1%	438	22.6%	285.9%
Government - operating	788 354	302 313	38.3%	279 749	35.5%	582 062	73.8%	218 260	70.1%	28.2%
Government - capital	428 721	143 829	33.5%	130 296	30.4%	274 125	63.9%	166 320	52.5%	(21.7%)
Interest	137 411	9 708	7.1%	10 112	7.4%	19 819	14.4%	3 055	52.3%	230.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 147 733)	(186 796)	16.3%	(240 414)	20.9%	(427 210)	37.2%	(188 524)	48.3%	27.5%
Suppliers and employees	(1 136 640)	(186 796)	16.4%	(240 414)	21.2%	(427 210)	37.6%	(188 524)	49.0%	27.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 093)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	548 390	275 504	50.2%	186 237	34.0%	461 741	84.2%	201 922	77.6%	(7.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(559 596)	(78 980)	14.1%	(126 854)	22.7%	(205 834)	36.8%	(87 235)	28.1%	45.4%
Capital assets	(559 596)	(78 980)	14.1%	(126 854)	22.7%	(205 834)	36.8%	(87 235)	28.1%	45.4%
Net Cash from/(used) Investing Activities	(559 596)	(78 980)	14.1%	(126 854)	22.7%	(205 834)	36.8%	(87 235)	28.1%	45.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 206)	196 524	(1 753.7%)	59 383	(529.9%)	255 907	(2 283.6%)	114 687	(526.0%)	(48.2%)
Cash/cash equivalents at the year begin:	135 487	109 647	80.9%	306 171	226.0%	109 647	80.9%	266 171	113.5%	15.0%
Cash/cash equivalents at the year end:	124 281	306 171	246.4%	365 554	294.1%	365 554	294.1%	380 858	473.2%	(4.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 869	1.6%	2 168	1.2%	(13)	-	176 387	97.2%	181 411	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 471	2.0%	15 674	1.9%	(177)	-	801 500	96.2%	833 469	54.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	352	1.5%	352	1.5%	(7)	-	23 092	97.1%	23 788	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(631)	(1.5%)	612	1.5%	(86)	(.2%)	41 483	100.3%	41 377	2.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	3.3%	19	3.3%	-	-	535	93.5%	572	-	-	-	-	-
Interest on Arrear Debtor Accounts	(818)	(.2%)	(281)	(.1%)	(297)	(.1%)	421 733	100.3%	420 337	27.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	7	-	0	-	21 391	100.0%	21 398	1.4%	-	-	-	-
Total By Income Source	18 262	1.2%	18 551	1.2%	(580)	-	1 486 121	97.6%	1 522 353	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 312	1.4%	11 086	1.4%	(102)	-	789 288	97.3%	811 584	53.3%	-	-	-	-
Commercial	635	.4%	2 114	1.4%	(179)	(.1%)	146 247	98.3%	148 817	9.8%	-	-	-	-
Households	4 355	.9%	3 758	.8%	(214)	-	455 257	98.3%	463 156	30.4%	-	-	-	-
Other	1 960	2.0%	1 593	1.6%	(85)	(.1%)	95 328	96.5%	98 796	6.5%	-	-	-	-
Total By Customer Group	18 262	1.2%	18 551	1.2%	(580)	-	1 486 121	97.6%	1 522 353	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(975)	(40.8%)	1 714	71.7%	(128)	(5.3%)	1 779	74.4%	2 390	2.1%
Bulk Water	(43 162)	(32.8%)	-	-	(19 348)	(14.7%)	193 976	147.5%	131 466	114.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(30 127)	162.9%	(36 668)	198.3%	(1 816)	9.8%	50 119	(271.0%)	(18 492)	(16.0%)
Auditor-General	(0)	1.4%	-	-	-	-	(3)	98.6%	(3)	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(74 264)	(64.4%)	(34 954)	(30.3%)	(21 292)	(18.5%)	245 871	213.1%	115 361	100.0%

Contact Details

Municipal Manager	Mr C Lisa	013 799 1842
Financial Manager	Mrs C Nkuna	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	2 800 491	814 244	29.1%	814 566	29.1%	1 628 810	58.2%	687 973	51.3%	18.4%
Property rates	602 531	159 434	26.5%	180 460	30.0%	339 894	56.4%	116 529	45.0%	54.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	944 852	268 257	28.4%	274 531	29.1%	542 788	57.4%	211 321	47.2%	29.9%
Service charges - water revenue	97 758	26 189	26.8%	29 714	30.4%	55 903	57.2%	24 141	50.4%	23.1%
Service charges - sanitation revenue	28 675	5 555	19.4%	6 623	23.1%	12 178	42.5%	7 256	48.6%	(8.7%)
Service charges - refuse revenue	107 241	28 876	26.9%	37 122	34.6%	65 998	61.5%	25 555	45.8%	45.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 694	(95)	(.8%)	1 277	10.1%	1 182	9.3%	1 534	13.2%	(16.7%)
Interest earned - external investments	1 740	2 683	154.2%	1 998	114.8%	4 681	269.0%	345	7.6%	479.8%
Interest earned - outstanding debtors	28 859	3 621	12.5%	6 687	23.2%	10 308	35.7%	9 781	72.9%	(31.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 363	1 399	16.7%	1 662	19.9%	3 061	36.6%	1 299	5.4%	27.9%
Licences and permits	-	43 613	-	44 662	-	88 276	-	9 501	192.9%	370.1%
Agency services	198 143	-	-	-	-	-	-	38 474	40.6%	(100.0%)
Transfers recognised - operational	741 061	257 129	34.7%	217 770	29.4%	474 899	64.1%	235 622	70.4%	(7.6%)
Other own revenue	28 575	17 584	61.5%	12 058	42.2%	29 642	103.7%	6 614	19.4%	82.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 210 279	562 855	17.5%	759 497	23.7%	1 322 352	41.2%	584 676	36.8%	29.9%
Employee related costs	887 762	228 834	25.8%	218 296	24.6%	447 130	50.4%	187 341	50.5%	16.5%
Remuneration of councillors	41 696	9 538	22.9%	9 433	22.6%	18 971	45.5%	14 510	44.0%	(35.0%)
Debt impairment	143 664	-	-	11 084	7.7%	11 084	7.7%	21 786	37.6%	(49.1%)
Depreciation and asset impairment	540 557	-	-	45 046	8.3%	45 046	8.3%	166	.1%	27 052.4%
Finance charges	40 039	16 561	41.4%	5 236	13.1%	21 797	54.4%	33	.1%	15 995.8%
Bulk purchases	736 187	166 077	22.6%	217 922	29.6%	383 999	52.2%	182 785	47.7%	19.2%
Other Materials	55 567	7 310	13.2%	13 130	23.6%	20 440	36.8%	13 244	33.0%	(.9%)
Contracted services	473 762	75 026	15.8%	149 502	31.6%	224 528	47.4%	108 509	30.7%	37.8%
Transfers and grants	35 310	6 716	19.0%	10 793	30.6%	17 509	49.6%	6 273	25.6%	72.1%
Other expenditure	255 735	52 793	20.6%	79 054	30.9%	131 847	51.6%	50 030	28.2%	58.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(409 788)	251 390		55 068		306 458		103 296		
Transfers recognised - capital	536 992	80 737	15.0%	106 654	19.9%	187 391	34.9%	52 956	9.1%	101.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	127 204	332 127		161 722		493 849		156 252		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	127 204	332 127		161 722		493 849		156 252		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	127 204	332 127		161 722		493 849		156 252		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	127 204	332 127		161 722		493 849		156 252		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	630 592	87 390	13.9%	124 583	19.8%	211 974	33.6%	168 520	29.9%	(26.1%)
National Government	536 992	68 255	12.7%	97 243	18.1%	165 498	30.8%	164 109	34.0%	(40.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	536 992	68 255	12.7%	97 243	18.1%	165 498	30.8%	164 109	34.0%	(40.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 600	19 135	20.4%	27 340	29.2%	46 476	49.7%	4 411	7.3%	519.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	630 592	87 390	13.9%	124 583	19.8%	211 974	33.6%	168 520	29.9%	(26.1%)
Governance and Administration	-	8 415	-	6 336	-	14 751	-	1 373	7.7%	361.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	71	-	533	-	604	-	-	5.7%	(100.0%)
Corporate Services	-	8 344	-	5 803	-	14 147	-	1 373	-	322.6%
Community and Public Safety	39 410	3 507	8.9%	1 831	4.6%	5 338	13.5%	1 457	3.0%	25.6%
Community & Social Services	23 850	2 333	9.8%	1 522	6.4%	3 855	16.2%	1 032	5.3%	47.5%
Sport And Recreation	15 560	1 174	7.5%	-	-	1 174	7.5%	425	-	(100.0%)
Public Safety	-	-	-	309	-	309	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	330 578	45 184	13.7%	73 288	22.2%	118 473	35.8%	89 465	30.3%	(18.1%)
Planning and Development	70 098	16 104	23.0%	13 462	19.2%	29 567	42.2%	822	3.4%	1 538.0%
Road Transport	260 480	29 080	11.2%	59 826	23.0%	88 906	34.1%	88 644	34.1%	(32.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	252 999	29 763	11.8%	42 903	17.0%	72 666	28.7%	75 232	37.2%	(43.0%)
Electricity	33 045	3 807	11.5%	7 279	22.0%	11 086	33.5%	7 446	20.9%	(2.2%)
Water	150 075	14 135	9.4%	24 640	16.4%	38 776	25.8%	63 776	45.9%	(61.4%)
Waste Water Management	69 879	11 821	16.9%	10 227	14.6%	22 048	31.6%	4 011	17.5%	155.0%
Waste Management	-	-	-	757	-	757	-	-	-	(100.0%)
Other	7 605	520	6.8%	226	3.0%	746	9.8%	992	-	(77.2%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	3 175 251	646 654	20.4%	686 175	21.6%	1 332 829	42.0%	646 928	46.6%	6.1%
Property rates, penalties and collection charges	554 329	125 705	22.7%	192 086	34.7%	317 791	57.3%	145 288	50.5%	32.2%
Service charges	1 084 243	224 244	20.7%	248 703	22.9%	472 947	43.6%	220 957	38.7%	12.6%
Other revenue	245 530	56 485	23.0%	51 065	20.8%	107 550	43.8%	54 561	33.0%	(6.4%)
Government - operating	741 061	234 975	31.7%	191 094	25.8%	426 069	57.5%	162 313	57.7%	17.7%
Government - capital	521 937	2 796	.5%	2 591	.5%	5 388	1.0%	63 809	54.9%	(95.9%)
Interest	28 151	2 448	8.7%	636	2.3%	3 084	11.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 590 407)	(474 362)	18.3%	(496 882)	19.2%	(971 244)	37.5%	(541 833)	42.8%	(8.3%)
Suppliers and employees	(2 517 972)	(467 831)	18.6%	(485 224)	19.3%	(953 055)	37.9%	(524 855)	43.1%	(7.6%)
Finance charges	(37 165)	(1)	-	(7 401)	19.9%	(7 402)	19.9%	(15 392)	59.7%	(51.9%)
Transfers and grants	(35 270)	(6 530)	18.5%	(4 257)	12.1%	(10 787)	30.6%	(1 587)	5.8%	168.2%
Net Cash from/(used) Operating Activities	584 844	172 292	29.5%	189 293	32.4%	361 585	61.8%	105 095	76.7%	80.1%
Cash Flow from Investing Activities										
Receipts	15 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	15 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(599 891)	(88 001)	14.7%	(103 409)	17.2%	(191 409)	31.9%	(82 276)	13.6%	25.7%
Capital assets	(599 891)	(88 001)	14.7%	(103 409)	17.2%	(191 409)	31.9%	(82 276)	13.6%	25.7%
Net Cash from/(used) Investing Activities	(584 891)	(88 001)	15.0%	(103 409)	17.7%	(191 409)	32.7%	(82 276)	30.8%	25.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(27 247)	(49 638)	182.2%	(6 384)	23.4%	(56 022)	205.6%	(7 493)	36.7%	(14.8%)
Repayment of borrowing	(27 247)	(49 638)	182.2%	(6 384)	23.4%	(56 022)	205.6%	(7 493)	36.7%	(14.8%)
Net Cash from/(used) Financing Activities	(27 247)	(49 638)	182.2%	(6 384)	23.4%	(56 022)	205.6%	(7 493)	36.7%	(14.8%)
Net Increase/(Decrease) in cash held	(27 293)	34 653	(127.0%)	79 500	(291.3%)	114 154	(418.3%)	15 325	235.2%	418.7%
Cash/cash equivalents at the year begin:	147 420	92 887	63.0%	127 540	86.5%	92 887	63.0%	202 726	18.7%	(37.1%)
Cash/cash equivalents at the year end:	120 127	127 540	106.2%	207 040	172.4%	207 040	172.4%	218 052	103.9%	(5.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 275	17.0%	8	-	5 248	12.3%	30 310	70.7%	42 841	9.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 720	44.9%	365	.3%	13 728	11.3%	52 946	43.5%	121 760	26.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 749	18.3%	99	.1%	16 473	9.5%	125 386	72.2%	173 706	38.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 612	15.3%	2	-	979	9.3%	7 913	75.3%	10 506	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 038	19.7%	10	-	4 546	11.2%	28 159	69.1%	40 752	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	339	5.8%	0	-	320	5.5%	5 154	88.7%	5 813	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 455	6.7%	0	-	2 051	5.6%	32 195	87.7%	36 701	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 973	18.8%	546	2.6%	1 346	6.4%	15 305	72.3%	21 171	4.7%	-	-	-	-
Total By Income Source	110 160	24.3%	1 031	.2%	44 691	9.9%	297 368	65.6%	453 250	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 645	12.7%	70	.1%	10 550	8.6%	96 906	78.7%	123 171	27.2%	-	-	-	-
Commercial	28 019	31.3%	165	.2%	9 359	10.4%	52 073	58.1%	89 616	19.8%	-	-	-	-
Households	65 904	27.8%	781	.3%	24 405	10.3%	145 675	61.5%	236 766	52.2%	-	-	-	-
Other	592	16.0%	14	.4%	378	10.2%	2 714	73.4%	3 696	.8%	-	-	-	-
Total By Customer Group	110 160	24.3%	1 031	.2%	44 691	9.9%	297 368	65.6%	453 250	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	56 622	26.9%	51 995	24.7%	51 706	24.6%	50 180	23.8%	210 504	23.8%
Bulk Water	-	-	146	.1%	287	.2%	133 770	99.7%	134 203	15.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	10 038	30.4%	-	-	-	-	22 973	69.6%	33 011	3.7%
Trade Creditors	14 310	4.9%	22 550	7.7%	18 940	6.5%	237 710	81.0%	293 511	33.2%
Auditor-General	-	-	-	-	-	-	2 424	100.0%	2 424	.3%
Other	202	.1%	7 649	3.7%	15 241	7.3%	186 208	89.0%	209 300	23.7%
Total	81 171	9.2%	82 341	9.3%	86 173	9.8%	633 267	71.7%	882 953	100.0%

Contact Details

Municipal Manager	Mr Neil Diamond (acting)	013 759 2041
Financial Manager	Mr Wiseman Khumalo	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	253 039	103 232	40.8%	82 235	32.5%	185 467	73.3%	82 560	73.4%	(.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	150	55	36.5%	22	14.4%	76	50.9%	51	22.3%	(57.7%)
Interest earned - external investments	8 500	1 315	15.5%	534	6.3%	1 849	21.7%	3 811	59.4%	(86.0%)
Interest earned - outstanding debtors	-	5	-	6	-	11	-	5	-	33.3%
Dividends received	140	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	100	62	62.5%	370	369.8%	432	432.3%	15	-	2 344.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	243 449	101 655	41.8%	81 091	33.3%	182 746	75.1%	78 572	74.1%	3.2%
Other own revenue	700	140	20.0%	213	30.4%	352	50.3%	106	44.6%	100.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 480	45 587	18.2%	63 269	25.3%	108 856	43.5%	61 054	43.5%	3.6%
Employee related costs	132 345	30 193	22.8%	30 728	23.2%	60 922	46.0%	28 417	49.1%	8.1%
Remuneration of councillors	15 975	3 826	24.0%	3 884	24.3%	7 711	48.3%	4 390	56.7%	(11.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 141	-	-	-	-	-	-	-	-	-
Finance charges	21 396	-	-	10 691	50.0%	10 691	50.0%	10 683	49.9%	.1%
Bulk purchases	-	-	-	-	-	-	-	1 414	-	(100.0%)
Other Materials	4 972	-	-	14	.3%	14	.3%	342	-	(95.8%)
Contracted services	22 160	1 876	8.5%	4 397	19.8%	6 273	28.3%	3 387	243.4%	29.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 491	9 691	23.4%	13 554	32.7%	23 245	56.0%	12 420	25.2%	9.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 559	57 645		18 966		76 611		21 506		
Transfers recognised - capital	2 352	1 646	70.0%	-	-	1 646	70.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 911	59 291		18 966		78 257		21 506		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 911	59 291		18 966		78 257		21 506		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 911	59 291		18 966		78 257		21 506		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 911	59 291		18 966		78 257		21 506		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	29 052	6 468	22.3%	1 796	6.2%	8 264	28.4%	5 056	13.5%	(64.5%)
National Government	2 352	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 352	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 700	6 468	24.2%	1 796	6.7%	8 264	31.0%	5 056	14.3%	(64.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 052	6 468	22.3%	1 796	6.2%	8 264	28.4%	5 056	13.5%	(64.5%)
Governance and Administration	3 000	953	31.8%	554	18.5%	1 507	50.2%	19	27.7%	2 883.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 000	953	31.8%	554	18.5%	1 507	50.2%	19	81.9%	2 883.4%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	100	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 852	175	3.0%	897	15.3%	1 072	18.3%	5 038	12.3%	(82.2%)
Planning and Development	2 000	-	-	-	-	-	-	5 038	12.3%	(100.0%)
Road Transport	3 852	175	4.5%	897	23.3%	1 072	27.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 100	5 340	26.6%	345	1.7%	5 685	28.3%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	3 266	-	327	-	3 593	-	-	-	(100.0%)
Waste Water Management	20 100	2 075	10.3%	18	.1%	2 092	10.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	255 391	104 878	41.1%	82 235	32.2%	187 113	73.3%	82 600	73.8%	(.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	950	704	74.1%	604	63.6%	1 308	137.7%	262	47.8%	130.3%
Government - operating	243 449	101 655	41.8%	81 091	33.3%	182 746	75.1%	78 522	75.2%	3.3%
Government - capital	2 352	1 646	70.0%	-	-	1 646	70.0%	-	-	-
Interest	8 500	873	10.3%	540	6.4%	1 413	16.6%	3 816	59.6%	(85.8%)
Dividends	140	-	-	-	-	-	-	-	-	-
Payments	(231 793)	(45 587)	19.7%	(63 270)	27.3%	(108 856)	47.0%	(61 053)	47.9%	3.6%
Suppliers and employees	(216 943)	(45 587)	21.0%	(52 579)	24.2%	(98 166)	45.2%	(61 053)	51.6%	(13.9%)
Finance charges	(14 850)	-	-	(10 691)	72.0%	(10 691)	72.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 598	59 291	251.3%	18 965	80.4%	78 256	331.6%	21 547	346.8%	(12.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 052)	-	-	-	-	-	-	(3 824)	9.1%	(100.0%)
Capital assets	(29 052)	-	-	-	-	-	-	(3 824)	9.1%	(100.0%)
Net Cash from/(used) Investing Activities	(29 052)	-	-	-	-	-	-	(3 824)	9.1%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(6 545)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 545)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 545)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 999)	59 291	(494.1%)	18 965	(158.1%)	78 256	(652.2%)	17 723	(254.4%)	7.0%
Cash/cash equivalents at the year begin:	64 882	64 882	100.0%	124 173	191.4%	64 882	100.0%	53 256	-	133.2%
Cash/cash equivalents at the year end:	52 883	124 173	234.8%	143 138	270.7%	143 138	270.7%	70 979	489.2%	101.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	699	18.5%	784	20.8%	730	19.4%	1 559	41.3%	3 772	100.0%
Total	699	18.5%	784	20.8%	730	19.4%	1 559	41.3%	3 772	100.0%

Contact Details

Municipal Manager	Mr S Siboza	013 759 8525
Financial Manager	Ms G Dube	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.